

Reference Manual

County Assessor's Manual



Property Tax Division
May 2004

FOREWORD

The certified county assessment/tax rolls provide the basis of revenues collected for the government services that citizens require. The county assessor is responsible for determining full and equitable values of locally assessed properties, real and personal. Thus, to a significant degree, the well being of local government and of the taxpayers it serves depends on the thoroughness and fairness with which the duties of the assessor are discharged.

Responsibilities of the assessor in this vital work are many, varied, and changing. Newly elected or appointed officials and staff may require assistance in learning and mastering the myriad concepts, terms, laws, rules, policies, and procedures that apply. Even experienced hands need occasional reference material.

Therefore, a subcommittee of the Assessment Standards Committee of the Washington State Association of County Assessors was appointed and assigned the duty of developing a manual for the office of County Assessor.

This manual, which is approved by the Association, has been prepared to serve as a guide to overall operations. It is intended for practical use. Every attempt has been made to cover the majority of the general laws, rules, duties, approved operational procedures, forms in general use, and miscellaneous information which is pertinent to the Assessors in Washington.

It is the aim of the committee to update this manual on an annual basis.

FOR GENERAL INFORMATION pertinent to laws or rules relating to the duties of the assessor, refer to the Revised Code of Washington (RCW), the Washington Administrative Code (WAC), Property Tax Advisories (PTA), Property Tax Bulletins (PTB), and Tax Commission Orders.

IF SPECIFIC INFORMATION IS NECESSARY relative to state laws or judicial rulings, contact your Prosecuting Attorney.

FOR ASSISTANCE OR ADVICE concerning problems that may arise in the Assessor's office, contact the Property Tax Division, Department of Revenue, 1025 Union Avenue Southeast, Suite 200, Olympia, Washington 98504. Telephone (360) 570-5900.

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CHAPTER 1 – General Information

1.1 State Government

The government of Washington at the state level is organized along the same lines as the federal model with three branches of government. Generally, the underlying theory is that the power to govern is divided into three parts in order to provide checks and balances and to prevent the centralization that ultimately leads to tyranny. The government is composed of the legislative branch, the executive branch, and the judicial branch.

1. The legislative branch is embodied in a bicameral Legislature made up of the House of Representatives and the Senate. The general functions of the Legislature are to exercise the powers of the purse through the appropriations and budgeting process and to pass legislation, which becomes the statutory law of Washington. Legislation may originate in either house, but it must be passed by both houses and signed by the governor before it becomes law.
2. The executive branch of government is represented by the Governor, the appointed state officials who form a cabinet, and the elected state officials. The Governor is charged with enforcing the laws of the state, and to do this, he or she appoints a number of officials with statewide jurisdiction who are the heads of the administrative state agencies. An organizational chart of the executive branch shows that these administrative agencies fall into the general categories of natural resources, general government, transportation, human resources, and education.

In addition to the Governor and the agency heads, executive power is also shared by various independently elected statewide officials. These officials include the lieutenant governor, the treasurer, the attorney general, the auditor, the secretary of state, the superintendent of public instruction, the insurance commissioner, and the commissioner of public lands.

The lieutenant governor is the president of the Senate and serves as Governor when the incumbent is out of state or incapacitated.

The treasurer is the chief fiscal officer for the state. The treasurer is responsible for collecting, safeguarding, and investing the state's monies and attending to other financial matters which affect the state.

The attorney general is the lawyer for the state. The office represents the various divisions and departments of the state, prosecutes and defends actions pertaining to the state, and has a limited authority to prosecute crime.

The state auditor audits the books of both state agencies and divisions of local government. The office is responsible for preparing a uniform budgeting, accounting, and reporting system and issues advisory opinions on the propriety of financial record keeping.

The secretary of state is charged with four major areas of responsibility: election supervision, corporation and limited partnership filings, the state archives, and charitable solicitation

registrations. The office is the custodian of The Seal of the State of Washington, the State Constitution, and all original session laws passed by the Legislature.

The superintendent of public instruction was created to centralize the operation of the former elected county superintendents of schools. The office is responsible for working with local school boards and educational service districts to provide primary and secondary education throughout the state.

The insurance commissioner is responsible for registering insurance companies operating in the state and overseeing the compliance and penalty provisions of the state insurance code. The office also supervises the formation of insurance locally and generally oversees the reinsurance market.

The commissioner of public lands oversees the Department of Natural Resources. The office has the major responsibilities of keeping the state trust land productive and able to provide financial support for the state's educational and other institutions. The department also has several regulatory and service-related duties concerning natural resources and must develop plans for the management of the state's three million upland acres.

3. The judicial branch of government is composed of the supreme court, the court of appeals, and the lesser courts organized below these two. The supreme court is that ultimate arbiter of state law and has the responsibility to interpret state statutes and the State Constitution. Also, through its decisions and decisions of the lower courts, it promulgates the common law.

The court of appeals is an intermediate appellate body which reviews decisions by the state's trial courts and is, in turn, subject to review by the supreme court.

Below the level of the court of appeals are the superior court, the district court, and the municipal court. The superior court is the countywide trial court of primary jurisdiction, and its judges are both state and county officers. It handles all matters criminal and civil and often acts as an appellate body to review decisions of lower courts.

District court is operated by the county, and its jurisdiction extends only to that portion of the county which is within its judicial district. It is empowered to consider minor criminal and civil matters and provides the public with judicial recourse which is less expensive and more accessible than the superior court.

Finally, the municipal court is organized under the jurisdiction of the city, and its authority does not reach outside the city limits. It is principally responsible for considering violations of city ordinances.

1.2 County Government

County, as defined, is an administrative subdivision of a state and, in the United States, is the next subdivision below the state. County government is made up of a number of offices and agencies which are charged with the responsibilities of carrying out the requirements of the State Constitution as they pertain to taxation, licensing, judicial, police, and essential services to the public. To facilitate this brief

synopsis, "offices" are headed by elected officials, while "agencies" are usually a branch of an elected office, most often under the jurisdiction of the county legislative authority. The following will summarize the structure and duties of each elected office.

1.3 County Assessor

The assessors' primary duty is determining the value of all taxable real and personal property within their jurisdiction for the purpose of equitable distribution of the tax liabilities of property owners for various districts.

The amount of taxes to be paid or amount of levy required is determined by the various taxing district officials, among them the state of Washington, county and city legislative bodies, school boards, fire district commissioners, junior taxing districts, and even the voting public for special levies.

State law requires the county assessor to reappraise the value of real property at least once every four years. However, at the assessor's discretion, all property can be reappraised more frequently in order to ease the impact of rapidly inflating real estate values or, conversely, to reduce assessed values when the values of real estate fall. This may be most effectively accomplished with annual revaluation. If adopted, this method allows considerable flexibility in the frequency of physical inspection of property, ranging from annual to up to once each six years while revaluation of properties not physically inspected is accomplished by means of statistical analysis. However, any deviation from the basic four-year revaluation / four-year inspection cycle must be approved by the Department of Revenue. Any taxpayer that disagrees with the value determined by the assessor has the right to appeal the valuation to the county board of equalization.

In addition to the tens and even hundreds of thousands of appraisal reports maintained on properties in some counties, the assessor is required to keep numerous other records. A detailed series of maps showing all properties within the county must be maintained, and a set of aerial survey photos are also a vital part of the mapping system in most counties. Each time a parcel of property is sold or divided, or a new plat filed, the transaction is shown in the assessor's records. The assessor maintains the assessment roll of the county, listing ownership, description, tax code area, location, and the assessed valuation for all property within the county.

1.3.1 County Assessor – Election or Appointment

The office of county assessor was created by the Territorial Assembly in 1854. The office was abolished in some counties in 1925, and the office was restored to all counties by the state Legislature in 1937. The assessor is not a constitutional office. Here is a breakdown of elected vs. appointed assessors throughout the nation:

Assessors in the United States			
<u>Elected</u> 28 States	<u>Appointed</u> 11 States	<u>Elected/Appointed</u> 9 States	<u>Civil Service</u> 1 State
Alabama	Alaska	Connecticut	Maryland
Arizona	Delaware	Maine	
Arkansas	Georgia	Michigan	
California	Hawaii	Massachusetts	
Colorado	Iowa	New Hampshire	
Florida	Kansas	New Jersey	
Idaho	Minnesota	North Dakota	
Illinois	North Carolina	Rhode Island	
Indiana	South Carolina	Wisconsin	
Kentucky	South Dakota		
Louisiana	Virginia		
Mississippi			
Missouri			
Montana			
Nebraska			
Nevada			
New Mexico			
Ohio			
Oklahoma			
Oregon			
Pennsylvania			
Tennessee			
Texas			
Utah			
Vermont			
Washington			
West Virginia			
Wyoming			

In the state of Washington, all assessors are elected with one variation. In Pierce County, the position is combined with the treasurer's office.

The state of Washington has 39 counties. At present, 34 of these counties are totally controlled by state laws. Five counties (Clallam, King, Pierce, Snohomish, and Whatcom) are controlled by Amendment 58 of the Washington State Constitution. This amendment permits a county to establish a "Home Rule" charter. The charter permits flexibility in the form of local government. In these "Home Rule" counties, an assessor could be elected or appointed, partisan or nonpartisan. A county could have prerequisites for a position even if it is an elected position (like the prerequisite that a person must pass the state bar exam to run for the position of prosecuting attorney). A county could also combine offices (as in the case of Pierce County) with a Home Rule charter.

In all 39 counties, the assessor (assessor-treasurer in Pierce County) is elected for a four-year term. The four-year terms are as follows:

34 Counties:	January 1, 2003 " " 2007 " " 2011, etc.
King, Snohomish, and Whatcom Counties:	January 1, 2004 " " 2008 " " 2012, etc.
Pierce County:	January 1, 2001 " " 2005 " " 2009, etc.
Clallam County:	January 1, 2003 " " 2007 " " 2011, etc.

For information on an appointment to fill a term following a vacancy in office, refer to [RCW 29.18.150](#) and [RCW 29.18.160](#). Also refer to [RCW 29.18.160](#) concerning vacancies caused by death or disqualification. These RCWs are effective until July 1, 2004

The central committee of the political party of the vacated position will submit three names of candidates to the county commissioners (in the 34 counties without Home Rule) and the county commissioners will then appoint the new assessor. If the appointee does not run for office at the next general election or does not win the election, he or she is immediately replaced by the winner. Note: Home Rule counties may have some revisions of the procedure noted above. Refer to [RCW 36.16.110](#) and [RCW 36.16.115](#) on this matter.

1.3.2 County Assessor – Oath of Office

The following are references to oath of office for assessor (county elected officials) in the Revised Code of Washington and State Constitution:

RCW 36.16.040	Oath of Office.
RCW 36.16.050	Official Bonds.
RCW 36.16.060	Place of Filing Oaths and Bonds.
Chapter 5.28 RCW	Oaths and Affirmations.
RCW 5.28.010	Who May Administer.
State Constitution, Art. I, Sec. 6	Oaths – Mode of Administering.

1.3.3 County Assessor – Bonding

- [RCW 36.16.050](#) Official bonds.
- [RCW 36.16.060](#) Place of filing oath and bonds.

1.3.4 County Assessor – Public Disclosure

- [RCW 42.17.020](#) Definitions.
- [RCW 42.17.250](#) Duty to publish procedures.
- [RCW 42.17.251](#) Construction.
- [RCW 42.17.255](#) Invasion of privacy, when.
- [RCW 42.17.258](#) Disclaimer of public liability.
- [RCW 42.17.260](#) Documents and indexes to be made public.
- [RCW 42.17.270](#) Facilities for copying – Availability of public records.
- [RCW 42.17.280](#) Times for inspection and copying.
- [RCW 42.17.290](#) Protection of public records – Public access.
- [RCW 42.17.295](#) Destruction of information relating to employee misconduct.
- [RCW 42.17.300](#) Charges for copying.
- [RCW 42.17.305](#) Other provisions not superseded.
- [RCW 42.17.310](#) Certain personal and other records exempt. (*Expires June 30, 2005.*)
- [RCW 42.17.320](#) Prompt responses required.
- [RCW 42.17.325](#) Review of agency denial.
- [RCW 42.17.330](#) Court protection of public records.
- [RCW 42.17.340](#) Judicial review of agency actions.
- [RCW 42.17.341](#) Application of [RCW 42.17.340](#).
- [RCW 42.17.348](#) Explanatory pamphlet.
- [RCW 84.08.210](#) Confidentiality and privilege of tax information – Exceptions – Penalty.
- [RCW 84.40.020](#) Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.
- [RCW 84.40.340](#) Verification by assessor of any list, statement, or schedule – Confidentiality, penalty. (*Effective until July 1, 2004.*)
- [WAC 390-13-010](#) Optional format for requests for lists of individuals.

Other References

- [AGO 1975, No. 15](#) Offices and officers – State – Department of Motor Vehicles – Public records – Access to lists of individuals under Initiative No. 276.

AGLO 1975, No. 38	Initiative No. 276 – Public records – Access to lists of individuals.
AGO 1977, No. 21	Districts – Diking – Elections – Eligibility of contract purchasers to vote in diking district elections.
AGLO 1979, No. 16	Districts – Fire protection – Public meetings – Procedure for calling special meetings of fire protection district commissioners.
AGLO 1979, No. 18	(Withdrawing AGLO 1979 No. 16). Districts – Fire protection – Public meetings – Procedure for calling special meeting of fire protection district commissioners.
AGO 1980, No. 1	Offices and officers – County – Assessor – Public records – Taxation – Public access to property tax assessment rolls.
AGO 1983, No. 9	Districts – Public utility – Records – Access to certain records of public utility districts under state public disclosure law.
AGO 1998, No. 2	Public disclosure law – Authority of public agencies to allow inspection and copying of lists of individuals. Dorsten v. Port of Skagit County, (1982) 32 WA 785, 650 P2d 220. Columbian Publishing Co. v. City of Vancouver, (1983) 36 WA 25, 671 P2d 280. Barfield v. City of Seattle, (1984) 100 W2d 878, 676 P2d 438.

1.3.5 County Assessor – Budget

The due dates for submission of annual budgets are as follows (for the 34 non-Home Rule counties)*:

To county auditor:	Second Monday in August	(RCW 36.40.010)
To county commissioners:	First Tuesday in September	(RCW 36.40.050)
Final budget due:	First Monday in December	(RCW 36.40.080) and (RCW 36.40.071)

**Home Rule counties may have similar or different due dates.*

[RCW 84.41.050](#) states that each county assessor shall make adequate provision in budgets to effect countywide revaluation as directed. In passing the budgets submitted by the assessors, the boards of county commissioners shall authorize and levy amounts which in the judgment of the board will suffice to carry out the direction of this chapter. (Also see [RCW 84.41.060](#) – Assistance by department of revenue at request of assessor; [RCW 84.41.070](#) – Finding of unsatisfactory progress – Notice – Duty of county legislative authority; ; and [RCW 84.41.080](#) – Contracts for special assistance.)

Most counties in the state of Washington use a budget/accounting system known as BARS ([Budgeting, Accounting and Reporting System](#)). An example of this numbering system follows. To review the entire BARS manual, see your county auditor.

In many counties, the legislative body (commissioners or council) requires a written narrative with the budget request. It is often helpful to review narratives from previous years of departments who have

been successful in their budget requests. It is also helpful to spend some time with your county auditor to review the budget process early in the year.

There are three methods of presenting a budget:

- Written outlines.
- Written narratives.
- Oral presentations at public hearings or finance committee hearings, or before the county commissioners or county council.

Supporting documentation could include letters from other assessors, letters from the Department of Revenue, written or oral support from your local taxing districts, etc.

Methods of illustrating your budget could include:

- Cost per parcel.
- Cost per population.
- Number of parcels per staff member.
- Number of population per staff member.

If your employees belong to a union, review the union contract from beginning to end. In most cases, you may have little control over the salary or benefit levels from one year to the next.

Your budget will determine the level of service your office will have for the following year. You need to remind the county commissioners or county council that the assessor can obtain new revenue (through new construction) and that the assessor's office is one of the few mandated offices in the courthouse.

CLASSIFICATION OF EXPENDITURES BY OBJECT

Definitions

00 Reclassifications and Cost Allocations

Depreciation, Amortization, and Depletion Expense

Bad Debt Expense

Reallocated Costs (Debit and Credit)

Other Cost Reclassifications (Debit and Credit)

External Refunds/Reimbursements of Expenditures (Credit)

Interfund Refunds/Reimbursements of Expenditures (Credit)

10 Salaries and Wages

20 Personnel Benefits

*Pension and Disability Payments

30 Supplies

*Office and Operating Supplies

*Power/Water/Gas Purchased for Resale

*Items Purchased for Inventory or Resale

*Small Tools and Minor Equipment, \$300 or less, otherwise Capital Outlay

40 Other Services and Charges

*Professional Services

Communication

*Travel

Advertising

*Operating Rentals and Leases

*Insurance

Public Utility Services

Repairs and Maintenance

Miscellaneous

50 Intergovernmental Services and Taxes

*Intergovernmental Professional Services

*Intergovernmental Subsidies from Federal Funds

*External Taxes and Operating Assessments

*Interfund Taxes and Operating Assessments

Interfund Subsidies

Interfund Contributed Capital

Fund Closeouts

60 Capital Outlays

Land

Buildings and Structures

Other Improvements

Machinery and Equipment

Construction Projects

*Capitalized Rentals and Leases – not used in 1985

70 Debt Service: Principal

General Obligation Bonds

Revenue Bonds

Special Assessment Bonds
 Revenue Warrants
 Capital Leases & Installment Purchases
 Anticipation Notes/Warrants
 Other Notes
 Intergovernmental Loans
 Other Debt

80 Debt Service: Interest and Related Costs

*Interest on Short-term External Debt
 *Interest on Interfund Debt
 *Interest on Long-term External Debt
 *Debt Issue Costs
 *Debt Registration Costs
 *Other Debt Service Costs

90 Interfund Payments for Services

*Professional Services
 *Communications
 *Supplies
 *Capital Outlays
 *Operating Rentals and Leases
 *Insurance
 *Repairs and Maintenance
 *Other Services and Charges

Only the first digit is required for reporting purposes for both Category 1 and 2 municipalities. The asterisked subobject (second digit) detail is required for accounting (but not reporting) in Category 1 municipalities. The remaining subobjects are shown as suggestions only, as are the particular numbers used to identify subobjects.

1.3.6 County Assessor – Assessor's Deputies/Appraisers

[RCW 36.16.070](#)

Deputies and employees.

[RCW 36.21.011](#)

Appointment of deputies and assistants – Engaging expert appraisers –
 Employment and classification plans for appraisers.

[RCW 36.21.015](#)

Qualifications for persons assessing real property – Examination – Examination
 waiver – Continuing education requirement.

WAC 458-10-010	Accreditation of real property appraisers – Implementation – Definitions.
WAC 458-10-020	Application for accreditation.
WAC 458-10-030	Accreditation examination – Prerequisites – Waiver or exemption – Reexamination.
WAC 458-10-040	Accreditation certificate.
WAC 458-10-050	Continuing education requirements – Appraisal practice and ethics.
WAC 458-10-060	Standards of practice.
WAC 458-10-070	Denial, suspension, or revocation of accreditation.

1.3.7 County Assessor – Appointment of Deputy

APPOINTMENT OF DEPUTY

STATE OF WASHINGTON,)
) ss. _____ Office
 County of _____)

I, _____, of _____ County, Washington, reposing special confidence in _____ do hereby constitute and appoint him or her Deputy _____ of _____ County, Washington, until _____, 20____, after which date said appointment shall cease and be null and void.

IN TESTIMONY WHEREOF, I have hereunto set my hand
 _____, 20____.

 _____ of County and State aforesaid.

STATE OF WASHINGTON,)
) ss.
 County of _____)

I, _____, being first duly sworn, upon oath do depose and say that I will support the Constitution of the United States and the laws of the State of Washington, and faithfully discharge and perform the duties of Deputy _____ of _____ County, Washington, according to the best of my ability. So help me God.

Subscribed and sworn to before me _____, 20____.

1.4 Other Elected Officials

County Auditor

The duties and responsibilities of the county auditor cover a large and varied field. These duties each require skill and know-how in many different areas so that the office can be run efficiently and effectively. The major duties of the auditor are as follows:

- **Recording.** Documents recorded by the auditor include, but are not limited to, deeds, real estate contracts, liens and other written instruments which are required by law to be filed in the county. The records become public upon filing and are indexed accordingly.
- **Auditing.** The county auditor must audit all bills approved for payment by the county legislative authority before warrants are issued. It must be confirmed that charges are legitimate and ascertained that there are adequate funds to cover the payments in the proper departmental budgets.
- **Licensing.** As an agent of the Washington State Department of Licensing, the auditor is responsible for vehicle licensing and title transfers, watercraft titling and registration, and issuing marriage licenses as well as other types of licenses. As an agent for the Department of Revenue, the auditor collects sales tax on the transfer of vehicles between individuals.

The auditor also serves as the ex-officio supervisor of all elections and is the chief registrar of voters within the county.

County Clerk

The county clerk is one of several independent, elected officials provided by the Washington State Constitution, with specific and special duties assigned by statute and by local and state court rules.

The position of county clerk is best characterized as the administrative and financial officer of the Superior Court.

The purpose of the office of county clerk is to ensure the separation of powers among the three branches of government by preserving the integrity of the judiciary. Those three branches are executive, judicial, and legislative. This purpose is accomplished in three ways:

- By being independent of the judicial branch of government, the clerk protects the judiciary from the appearance of impropriety or unfairness in the setting of cases, selection of jurors, implementation of orders, or investment of funds.
- The clerk is located in the executive branch of government and provides the avenue for external oversight of the judiciary without legislative or executive branch interference with its actions, integrity, or independence.
- As an independent elected official, the clerk preserves for the public unfettered access to a fair, accurate, and independently established record of the opinions, decisions, and judgments of the court.

Specific functions of the county clerk include:

- **Administrator of the Court Records and Exhibits:** All documents presented in a superior court cause of action must be received and processed by the clerk. The processing of court documents involves record classification, assignment of cause number, computerized docketing, and manual filing of hard copy records. Records must be maintained, retained, and purged in accordance with statutory time constraints, and required archival standards.
- **Financial Officer for the Courts:** As the court's agent, the clerk collects statutory fees, fines, trust funds, and support funds; she maintains a trust account for monies received; she has established an accounting system for receipting and disbursing monies ordered by the court; and the clerk further provides an investment plan for monies held.
- **Quasi-judicial Officer:** For the issuance of writs, subpoenas, and other court-related orders, the clerk serves a quasi-judicial function (to exercise discretion of judicial nature). Duties: Review court documents for possible judicial or attorney errors; perform acts required by law; issue letters testamentary; warrants (civil and criminal), and writs of execution, garnishment, attachments, restitution, and orders of sale.
- **Ex Officio Clerk of the Court:** Under the constitution of the State of Washington, the clerk has the title of "Ex Officio Clerk of the Court." This requires the clerk's presence at all court sessions for the purpose of receiving and recording court documents and exhibits; and to establish an independent record of court proceedings.
- **Justice System Administrator:** In this role, the clerk identifies and articulates the changing needs of the court record processing, of the storage, retrieval, and disposal of documents, records, and exhibits; and of the collection, accounting, and investment of court monies to ensure that the interests of the public and the county are secured.
- **Departmental Administrator:** As the administrator of a county department, the clerk has the responsibility to establish office policies, budgets, and procedures in accordance with the established guidelines and policies of the Board of County Commissioners.

Accuracy and efficiency are critical to the clerk's office, as even the slightest error or omission in indexing, posting, filing, preparation of writs or disbursements of funds affects the life or property of members of the public and makes the clerk personally liable for damages and subject to monetary fines.

County Legislative Authority

In 34 of Washington State's 39 counties, the board of county commissioners is the county's legislative body. The commissioners serve as the chief administrators for several important county operations and have some quasi-judicial duties.

The county commissioners' primary duty is to levy the taxes to operate the county and to adopt a balanced budget for each calendar year. The commissioners fix the budget amount for each department within the county, but variances and increases can be permitted during the year if extraordinary circumstances can be shown. Other elected officials in the county are responsible for their own adopted budget, and the commissioners themselves are responsible for the operation of budgets under the control of appointed department heads.

Also within their legislative capacity, the commissioners are responsible for adopting, amending, and repealing all county ordinances which are essentially the laws of the county.

As administrators, the commissioners are responsible for the public roads and public works programs, public health services, planning and zoning of unincorporated areas, emergency services or civil defense programs, county park and recreation system, and other services and programs which are not clearly the responsibility of another elected county official.

In their judicial capacity, the commissioners are often called upon as the first level of appeal to sit in judgment of decisions made by other county officials.

County Coroner

Deaths occurring in Washington State must be investigated and certified by a medical-legal officer. This individual is most often the county coroner, usually a nonmedical officer, who retains the services of a qualified pathologist when an autopsy is needed to determine cause of death. In many smaller counties, the prosecuting attorney also serves as the county coroner. Larger counties may have a full-time coroner or medical examiner.

It is also the duty and responsibility of the coroner to locate and notify next of kin, dispose of the deceased person's body, have custody of money and property found on the body of the deceased, and prepare reports to governmental agencies. While not a common occurrence, the county coroner is authorized by law to serve as county sheriff under certain circumstances. The coroner may also serve subpoenas on the sheriff or sheriff's deputies.

County Prosecuting Attorney

The county prosecuting attorney has major responsibilities as a legal advisor, a prosecutor of criminal matters, a representative of the county in civil cases, and in smaller counties, ex-officio coroner. State statutes fix the following duties for the prosecuting attorney:

- Be legal advisor to the board of county commissioners, school directors, and other county and precinct officers in all matters relating to their official business.
- Appear for and represent the state, county, and all school districts in all criminal and civil proceedings in which the state or county or any school district in the county may be a party.
- Prosecute all criminal and civil actions in which the state or county may be a party.
- Defend all suits brought against the county; review and approve all cost bills in criminal cases and take care that no useless witness fees and other charges are greater than allowed by law; attend and appear before and give advice to the grand jury when cases are presented for consideration, make an annual report to the Governor at the end of each year and submit to the State Liquor Control Board a written report of all prosecutions brought under state liquor laws in the county during the year
- Serve as coroner in certain counties

- Provide legal guidance on a twenty-four hour basis to law enforcement agencies investigating felonies, which may require advice or assistance in obtaining search warrants or warrants for the arrest of a suspect.

County Sheriff

State statutes provide that the sheriff is the chief executive officer and conservator of the peace of the county. The law assigns certain general duties to the sheriff and these duties are governed by literally hundreds of statutes and judicial opinions, all intended to protect the individual citizen and safeguard his rights. The sheriff's duties include law enforcement, crime prevention, confinement of prisoners, execution of certain civil and legal processes, and in many cases, direct emergency services.

County Treasurer

The county treasurer is the custodian of all funds for the county and governmental subdivisions, receipting, and disbursing all funds of the county. The treasurer is entrusted not only with county funds, but also receives the general property tax collections for cities, schools, and many other units of local government. In addition, the office handles special assessment funds, justice court fines, certain state and federal funds allocated to local government, and various fees collected in county offices such as those of auditor, clerk, sheriff, and engineer.

Upon receipt of the tax rolls from the county assessor, the treasurer is required to send all property owners a statement by February 15 of each year showing all real and personal property taxes due. Although the tax is due and payable on April 30, when the amount payable is over fifty dollars, one half may be paid on or before April 30, with the second half due on or before October 31. Upon payment of the property taxes, the treasurer is required to furnish a receipt and credit the payment to the account of the property owner. Another major tax received by the treasurer is the real estate transaction tax. Every conveyance of real property, before recording in the auditor's office, must be presented to the treasurer for payment of the "excise" tax.

It is the treasurer's duty to enforce the state's strict laws on collection of taxes. Personal property taxes are required to be paid each year, and, if delinquent, the treasurer is directed to seize the property and offer it for public sale in order to collect the taxes due. Real property taxes are permitted to remain delinquent for a period of three years before the treasurer can commence foreclosure action.

The treasurer is responsible for depositing daily in local banks, any money collected by his office, separating those monies at the end of each month so each unit of government receives its proper proportional share, maintaining accurate journals and preparing monthly reports, and, upon direction, investing funds not required for immediate expenditure.

Conclusion

An alternate form of county government called "Home Rule Charter" exists in 5 of the 39 counties. The major difference involves greater flexibility in the structuring of the local government. In four of the five counties (King, Pierce, Snohomish and Whatcom), a "county council" is the legislative body, made possible by Home Rule Charter. The fifth, Clallam County, has also adopted a charter but retains the three-member board of commissioners. Home Rule Charter counties are allowed to pass ordinances and resolutions on matters not addressed by the Washington Constitution, while counties not under such a

system must rely on the Legislature to enact such matters. In essence, a county under Home Rule Charter adopts a county constitution giving the control of county affairs to the people rather than requiring legislation from Olympia.

1.5 Washington Association of County Assessors

CONSTITUTION AND BYLAWS

of the

WASHINGTON STATE ASSOCIATION OF COUNTY ASSESSORS

(Last amended February 6th, 2003 at the 2003 Legislative Conference in Olympia)

ARTICLE I - NAME

The name of this organization shall be the "WASHINGTON STATE ASSOCIATION OF COUNTY ASSESSORS," hereinafter known as "Association."

ARTICLE II - PURPOSE

The purposes of the Association shall be:

- (1) coordination of uniform assessment practices and administrative policy between each of the assessors of the state;
- (2) promotion of beneficial legislation as deemed necessary;
- (3) cooperation with the Washington State Department of Revenue and;
- (4) advancement of the policies set forth as Appendix A to these bylaws.

ARTICLE III - MEMBERSHIP

Section 1. Any duly elected or appointed county assessor shall be a Regular member of the Association. Former assessors shall be ex-officio members.

Section 2. Associate members of the Association shall be as follows: any employee of the State Department of Revenue; any deputy assessor.

ARTICLE IV - GOVERNMENT

Section 1. The government of the Association shall be vested in the membership thereof, except as otherwise provided in these bylaws.

Section 2. Except as otherwise provided, only Regular members shall be qualified to hold office, vote or otherwise participate in the government of the Association; provided, however, that Associate members shall have the privilege of the floor.

Section 3. The Executive Board shall have control and management of the property and finances of the Association, and shall set the policy of the Association between conferences.

Section 4. No proxy shall be voted, nor any ballots cast except in person by a Regular member; provided, however, if a Regular member is not present, such member may, upon notice to the President, appoint an Associate member from his or her office to cast a ballot for the county.

Section 5. Associate members may serve on regular committees with the consent of their Assessor.

ARTICLE V - DISTRICT ORGANIZATION

Section 1. The Association shall be divided into four districts as follows:

The Eastern District which shall be composed of the following counties: Adams, Asotin, Columbia, Garfield, Lincoln, Pend Oreille, Spokane, Stevens, Walla Walla and Whitman.

The Central District which shall be composed of the following counties: Benton, Chelan, Douglas, Ferry, Franklin, Kittitas, Klickitat, Okanogan, Grant and Yakima.

The Puget Sound District which shall be composed of the following counties: Skagit, Whatcom, San Juan, Island, Snohomish, King, Kitsap, Pierce and Thurston.

The Western District which shall be composed of the following counties: Clallam, Mason, Jefferson, Grays Harbor, Pacific, Lewis, Wahkiakum, Cowlitz, Skamania and Clark.

Section 2. These Districts shall have the authority to set their own meeting schedules and elect officers. A copy of all minutes of all meetings shall be filed with the President of the Association who shall be notified of all District meetings prior to the meeting being held.

Section 3. The Districts shall abide by the constitution and bylaws of the Association, and shall not adopt any policy contrary to that of the Association.

ARTICLE VI - OFFICERS

Section 1. The officers of the Association shall be the President, Vice President, Secretary-Treasurer, Immediate Past President and the chairpersons of the four Districts.

Section 2. The officers shall constitute the Executive Board.

Section 3. A quorum shall consist of five members of the Executive Board.

Section 4. The officers of the Association shall serve terms of one year without salary and until their successors are elected. Resignations shall become effective upon notice to the Executive Board.

Section 5. The President, Vice President and Secretary-Treasurer shall perform the duties ascribed to these offices, and shall be ex-officio members of all committees; the Immediate Past President shall perform such duties as the Executive Board assigns. In the event any of these offices or the position of the Association's representative to the Board of Trustees of the Washington Association of County Officials is vacated, a majority of the Executive Board may fill the vacancy subject to the approval of the Association at its next regular meeting. Should a vacancy occur in any of the district chairpersons, such vacancy shall be filled by the District at its next regular or special meeting.

Section 6. The Secretary-Treasurer shall be the custodian of the funds of the Association, and shall keep an adequate set of books and collect any monies due from members. The Secretary-Treasurer shall report annually on the final day of the annual Association conference, and a financial report shall be available at each Executive Board meeting.

Section 7. The President shall preside over the Executive Board and all meetings of the Association. The President shall also work with the Annual Conference Committee on programs, meetings and education for the annual conference and shall officiate at said conference.

Section 8. The Vice President shall officiate at association meetings in the absence of the President.

ARTICLE VII - NOMINATIONS AND ELECTIONS

Section 1. Not less than ninety (90) days prior to the annual Association conference, the President shall appoint a Nominating Committee to consist of five Regular members. The Committee shall be the four district chairpersons of the Association and the Immediate Past President. The President shall at the time of the appointment also designate the chairperson of the Committee. The Committee shall meet not less than sixty (60) days prior to the conference for the purpose of nominating a slate of candidates for the Association offices in the following manner:

For the office of President, the Committee may nominate the present Vice President and at least one other candidate. For the office of Vice President, the Committee may nominate the present Secretary-Treasurer and at least one other candidate. For the office of Secretary-Treasurer, the Committee shall nominate at least two candidates. If three candidates are nominated on the first ballot, and if one receives a 50% margin on the first ballot, then that candidate receiving a 50% margin shall be considered elected to the position of Secretary - Treasurer. If no one receives a 50% margin, then the top 2 candidates in total vote tally proceed to a final election ballot. No assessor may serve more than two consecutive terms in any of the above mentioned offices. In odd numbered years, the Committee shall nominate at least two candidates, each of whom must be a Regular member, for a two-year term as the Association's representative on the Board of Trustees of the Washington Association of County Officials. Every two (2) years the Education Committee shall recommend to the Nominating Committee (the first year of implementation will be 1998 and every other year thereafter) one or more candidates to serve as WSACA representatives to IAAO. The IAAO representative may or may not be a member of the Association but shall be an active member of IAAO. These nominations shall be made a part of the Committees chairperson's report to the annual conference where the office shall be filled by a vote of the membership.

Section 2. The Districts shall certify to the Association at its annual conference the names of their District officers who shall take office at the same time as the President, Vice President, Secretary-Treasurer, and Association representative to the IAAO.

ARTICLE VIII - FINANCE

Section 1. The funds of the Association shall not be expended, nor any financial obligations of the Association be incurred, without the approval of the Executive Board.

Section 2. The funds of the Association shall be deposited in a bank or other insured financial institution immediately upon receipt thereof, and shall not be withdrawn except by signature of the Secretary-Treasurer; provided that if the Secretary-Treasurer should become incapacitated, the Executive Board is given the authority to appoint an acting Secretary-Treasurer.

All funds in excess of \$4,000 shall be deposited in a savings account and shall not be withdrawn without the approval of the President and by signature of the Secretary-Treasurer and the Executive Director of the Washington Association of County Officials.

Section 3. The Secretary-Treasurer shall keep the records of the Association as to show, under classified headings, the amounts received and expended in any month or year, and maintain a record of receipted bills.

Section 4. The Secretary-Treasurer, immediately upon election of a successor, shall turn over to his or her successor all monies, records and materials pertaining to the Association.

Section 5. Each Regular member shall be charged annual dues as specified by the membership, to be paid not later than February 15 of each year. The Secretary-Treasurer shall mail notices of dues payable not later than January 1 of each year. No dues shall be charged to Associate members.

ARTICLE IX - ANNUAL CONFERENCE

Section 1. There shall be an annual conference of the Association. Such conference shall be held, to the extent possible, in accordance with the provision of RCW 84.08.190 and the President shall cause notice to be given to all Regular members at least two weeks in advance of the conference.

Section 2. At each annual conference, the Regular members shall select the site of the conference which will be held two years following the year in which such selection is made.

ARTICLE X - COMMITTEES

Section 1. It shall be the duty of the President to make appointments to all committees deemed necessary and to name the chairpersons thereof.

Section 2. The duration of appointments to committees shall be for the same period as that for the Association's officers; provided, that when deemed advisable, the Executive Board may authorize the appointment of any committee for a longer period of time.

ARTICLE XI - MEETINGS AND RECORDS

Section 1. The conference and all other meetings shall be conducted in accordance with "Robert's Rules of Order."

Section 2. All meetings of the Association shall be open to the public, but the Association may at any meeting, on a majority vote of Regular members, resolve itself into executive session.

Section 3. All records of the Association shall be open to inspection and copying, pursuant to [chapter 42.17 RCW](#).

Section 4. During any annual or special meeting, after a two week notice, those qualified members attending shall constitute a quorum and any action taken will be legal and binding upon the Association if approved by a simple majority.

ARTICLE XII - EDUCATION COMMITTEE

Section 1. In order to coordinate the Association's in-service training program, designed for the purpose of providing well-qualified appraisal personnel, nine persons, who shall be Regular or Associate Members, shall be appointed by the President to an Education Committee. There shall also be a member who is the designee of the IAAO chapters in Washington State.

Section 2. Except for the initial terms, which shall be staggered so that at least two positions on the Education Committee will expire each year, the members on the committee will serve three-year terms.

The expiring terms each shall terminate on the date the President is installed at the annual Association conference.

Section 3. The President shall make any necessary Education Committee appointments within thirty days following his or her election at the annual conference. Vacancies occurring during a term shall be filled by the President within sixty days, and such appointments shall be only for the balance of the unexpired term. If the President refuses or neglects to make the appointment within the time required, the Executive Board shall make the appointment.

Section 4. All school instructors shall be appointed and serve at the discretion of the Education Committee, and shall be either a Regular member, an Associate member or other specially-qualified person selected by the committee.

Section 5. The Education Committee is granted authority to establish registration fees and other necessary school charges, and shall approve a custodian of all such funds. The Education Committee shall be responsible for the agenda, supervision, and selection of educational courses and materials used in the schools, subject to the approval of the Executive Board.

Section 6. The Education Committee, in approving training programs, will plan the curriculum so as to assist in meeting the requirements of RCW 36.21.015, which establishes the qualifications for persons assessing property.

ARTICLE XIII - BYLAWS AMENDMENTS

Section 1. Any Regular member, or the Executive Board, may propose amendments to these bylaws.

Section 2. Any amendments to these Bylaws must be approved by a majority vote of the Regular members, with written notice of any proposed amendments to be sent to all county assessors at least two weeks prior to any regular meeting at which changes shall be considered.

Section 3. A copy of these Bylaws shall be mailed by the Secretary-Treasurer to each newly-elected or appointed county assessor shortly after the new official assumes office.

APPENDIX A

"POLICY"

1. We shall actively promote any and all legislation that enables us to do a more efficient job of appraising property and equalizing values.
2. We shall continuously strive for uniformity of appraisals and ratios within our respective counties and between counties within the state.
3. We shall cooperate with the Washington State Department of Revenue in all matters pertaining to uniformity of appraisal methods and procedures, providing they conform with the statutes of the State of Washington.
4. We shall continue to promote and sponsor appraisal schools for assessors and their deputies, and the Education Committee shall approve the curriculum.

5. We shall work constantly for and with the Washington Association of County Officials so that we might have a better understanding of mutual problems experienced by the Association and other county officials.
6. We shall continue our Association's affiliation with the International Association of Assessing Officers, and urge each assessor to become a member.
7. We reaffirm our policy of requesting the support of the Washington State Department of Revenue, the Washington State Legislature, and any and all public and governmental bodies interested in the implementation of the statutes that will make possible the practical fulfillment of the provisions of [chapter 84.41 RCW](#) and [Article VII, Section 2, of the Constitution of the State of Washington](#).
8. The statewide publicity of this Association shall be released by the Executive Director of the Washington Association of County Officials, from time to time, with the approval of the officers of this Association.
9. This Association shall never interfere in any of the methods, procedures, or problems of individual assessors in their respective counties, unless requested to do so.
10. We shall take no action which promotes or condones discrimination in violation of State or Federal laws.

It is the expressed belief of the charter members of this Association that the meetings of this Association must be kept free from the influence of special interest groups and their representatives.

WASHINGTON ASSOCIATION OF COUNTY ASSESSORS - STANDING RULES

1. All vendors wanting to display any message or promotion at any WSACA meetings must pay full registration for each person associated with their display. (All arrangements for location and equipment needed with displays are the responsibility of the vendor in conjunction with the motel or building manager).
2. Any vendor or association wanting to have either a hospitality room, or host function cannot be denied that function; however, WSACA will not publicize the event in any of the agendas. (The vendor or association hosting the function can distribute or have available their own announcements of the event).
3. Sponsors for an activity such as a boat trip or golf tournament will only be allowed by a vendor that does not have a potential vested interest in a concern or an issue relating to an assessed value.
4. Small donated items included with registration packages, raffled off or given as prizes (typically with a company logo) are allowed, as long as the item or items are not excessive in value.
5. In the event a decision needs to be reached concerning a vendor or any association participating in a conference, the event chairperson and the WSACA President will confer and make a final decision between the two of them concerning the propriety of the participation.

1.6 Washington Association of County Officials

During the 1953 Annual Convention of the Washington State Association of Auditors and Treasurers, a resolution was adopted to create an association of elected county officials. The purpose of this organization would be "To promote more uniform procedure in respective county offices in order to better serve the public." The association began its early stages of development in 1954 with all elected officials extended an invitation to join through their respective associations.

By January of 1955, a formation bill was drafted for presentation to the Legislature. This organization bill did not pass in 1955; nor did it pass in 1956, 1957 or 1958. Still not discouraged, determined county officials continued their efforts, redrafted the bill, and ultimately won passage in the 1959 legislative session. Actual commencement of the Washington State Association of Elected County Officials' operations began March 1, 1960 in Olympia.

Many things have changed over the years, but the main objective of the [Washington Association of County Officials](#) (WACO) is still clear: *Working to improve county government through better service to all taxpayers.*

CONSTITUTION AND BYLAWS

of the

WASHINGTON ASSOCIATION

of

COUNTY OFFICIALS

206 Tenth Avenue SE, Suite B

Olympia, Washington 98501-1311

(360) 753-7319 FAX (360) 664-2812

Originally adopted in Seattle on November 17, 1959, and last amended in Spokane on October 9, 1992.

ARTICLE I -- Name and Objectives

Section 1. The operating name of this organization shall be the Washington Association of County Officials (WACO), but the legal corporate name shall remain the Washington State Association of County Officials.

Section 2. The objectives of this Association shall be to coordinate the administrative programs of the member county officials' offices by:

- (a) Submitting a biennial joint report, or joint reports, to the Governor and the State Legislature recommending procedural changes which would increase the efficiency of the respective departments headed by such county officials;
- (b) Collecting, compiling, and distributing information about government and administration of county affairs to county officials, and studying standardization in an effort to reduce costs and increase the efficiency of operation;
- (c) Providing a forum for the discussing of subjects vital to the conduct of county offices;

- (d) Establishing good lines of communications with the Washington State Legislature so that said body shall have the benefit of the knowledge and experience of the county officials when studying proposed legislation directly affecting their offices and counties; presenting and promoting legislation believed to be beneficial to county offices, the state, and the citizens thereof; and opposing legislation which the county officials believe to be detrimental thereto;
- (e) Working toward the prevention of loss of fundamental county rights and removal of such rights as are inherent to the county government for investiture in other branches of government;
- (f) Instituting litigation in the name of the Association, or any member group, for the determination of rights or liabilities of county officers under any constitutional provision or statute, and to appear as a friend of the court (*amicus curiae*) in any court proceedings wherein such rights or liabilities are to be determined;
- (g) Building a closer fellowship among the county officials of Washington;
- (h) Doing any and all things necessary including the appointment and employment of counsel, to effect the objects set forth herein.

ARTICLE II -- Membership

Section 1. All counties who have designated the Washington Association of County Officials as their coordinating agency and are contributing members, are hereby qualified members of this association.

Section 2. All duly elected and/or appointed and qualified persons holding the office of Assessor, Auditor, Clerk, Coroner, Sheriff, Treasurer and Prosecuting Attorney in and for the counties of the State of Washington, who are qualified under Section 1, Article II, shall be eligible for membership in this Association.

Section 3. In the event that a charter county shall have officials with similar responsibilities but with other titles or designations than those listed in Section 2 of this Article, then those officers, whether elective or appointive, shall be eligible for membership in the Association. In case of any question of eligibility, the membership in session at the annual meeting shall have the power to make the determination; provided, that at all other times the Board of Trustees shall have the authority to determine the eligibility.

ARTICLE III -- Government

Section 1. The government of this Association shall be vested in the membership thereof, except as otherwise provided herein.

Section 2. Only members who are elected and/or appointed county officials shall be eligible to hold office and to vote.

Section 3. The control and management of the property, finances and general supervision of all of the affairs of this Association shall be under the supervision of a Board of Trustees answerable to the membership. The Board of Trustees shall be made up of (1) members chosen by their respective affiliates known as Trustees, (2) members chosen at the annual meeting by county category known as Trustees-at-Large, (3) the President, President-elect, Vice President, and the Secretary-Treasurer, known as the Executive Officers, and (4) the two most recent past presidents. All members of the Board of

Trustees shall have the power to vote in the Board of Trustees except for the President who shall vote only in case of a tie.

ARTICLE IV -- Terms of Office and Duties

Section 1. In order to carry out the elective and/or appointive provisions of the constitution and bylaws for Trustees-at-Large, the following categories are established, with the category for each county determined by the most recent population estimate by the state office of financial management:

- (a) I - Counties with population above 500,000;
- (b) II - Counties with population 125,000 through 500,000;
- (c) III - Counties with population 40,000 through 125,000;
- (d) IV - Counties with population 12,000 through 40,000;
- (e) V - Counties with population of less than 12,000.

Section 2. Seven Trustees shall be selected, one by each of the county officer groups or associations officially affiliated with this Association, and five Trustees-at-Large shall be elected, no more than one of which shall be from each category listed in Article IV, Sec. 1, Sub-Sec. (a), (b), (c), (d) and (e), all of whom will serve without salary.

Section 3. The terms of office for the Executive Officers shall be for one year, starting on the date of their election and continuing until their successors have been elected or appointed and qualified. The terms of office for the Trustees shall be for two years and shall commence on the date of the first annual meeting immediately following their election or appointment. Trustees to represent the state associations of Assessors, Auditors, Clerks and Coroners shall be selected in odd numbered years, in a manner determined by the respective affiliates; trustees to represent the state associations of Sheriffs, Treasurers and Prosecuting Attorneys shall be selected in even numbered years, in a manner determined by the respective affiliates. The terms of office for the five Trustees-at-Large shall be for two years, starting on the date of their election and continuing until their successors have been elected or appointed and qualified. Trustees representing counties in categories I, III, and V shall be elected in odd numbered years; trustees representing counties in categories II and IV shall be elected in even numbered years.

Section 4. The duties of the Executive Officers of this association shall be as follows:

- (a) The President shall (1) preside at all meetings of the Association; (2) call special meetings upon a majority vote of the Board of Trustees; (3) appoint all standing and special committees and name the chair thereof, except as otherwise provided herein; (4) preside at meetings of the Board of Trustees; (5) be an ex-officio member of all standing committees and special committees which he or she appoints; and (6) shall cast a ballot in case of a tie;
- (b) The President-elect shall (1) perform the duties of the President in the absence of the President; and (2) in the event of a vacancy in the office of President, shall automatically become President, unless the Board of Trustees, with the consent of the President-elect and the Immediate Past President chooses to have the Immediate Past President fill the vacancy;
- (c) The Vice President shall (1) perform the duties of the President-elect in the absence of the President-elect; (2) in the event of a vacancy in the office of President-elect, shall automatically

become President-elect; and (3) in the event of vacancies in the offices of both the President and President-elect, shall automatically become the President;

- (d) The Secretary-Treasurer shall (1) keep the minutes of the annual meeting and special meetings of the Association; (2) keep the minutes of all meetings of the Board of Trustees; and (3) keep a record of the finances of the Association from the certification by the Executive Director, as provided in Article VI, Section 1, Subsection (g).

Section 5. Vacancies shall be filled by the Board of Trustees, except as otherwise herein provided.

ARTICLE V -- Duties of the Board of Trustees

Section 1. Meetings of the Board of Trustees may be held at any time upon the call of the President, or upon the call of any six members of the Board of Trustees. Notice of such meeting shall be given by mailing said notices (postage prepaid) to all members of the Board of Trustees at their office addresses, as far in advance as possible.

Section 2. The Board of Trustees shall:

- (a) Have general supervision over the affairs of the Association, formulate its policies, and direct its activities, subject to the will of the Association as expressed at any duly called special meeting or annual meeting of said Association;
- (b) Appoint or terminate at any time, with or without cause, the executive director and fix the salaries of all employees of the Association;
- (c) Have the power to outline the work or duties to be performed, specify terms of employment, and such other staff supervisory powers as they may determine;
- (d) Have the power to enter into contracts;
- (e) Have the power to do any and all things necessary to accomplish the purposes of this Association;
- (f) Have the authority to affiliate with such national organizations of county officials as in their judgment would be beneficial to this Association, and appoint delegates thereto.
- (g) After due notice, those Board members attending shall constitute a quorum and any action taken will be legal and binding if approved by a simple majority vote.

Section 3. The Executive Director appointed by the Board of Trustees shall:

- (a) Act as secretary of the Board of Trustees;
- (b) Act as secretary of the Legislative Committee, and such other committees as the Board of Trustees may determine;
- (c) Represent the Association before any federal or state legislative body, or other body or hearing upon the direction of the Board of Trustees;
- (d) Prepare, or cause to be prepared, data and reports as required;

- (e) Have sole responsibility for direction and supervision over the office and employees of the Association, and shall have the power to hire, discipline, evaluate, and dismiss personnel at any time, with or without cause, and to take other actions which are necessary to the successful execution of his or her duties herein;
- (f) Have charge of revolving funds as specified in Article VI, Sec. 1(f).

ARTICLE VI -- Finances

Section 1. The funds of the Association shall be handled as follows:

- (a) The Finance Officer shall receive all Association funds;
- (b) All funds shall be deposited by the Finance Officer in an Association checking account in a bank to be selected by the Board of Trustees, and shall be disbursed by check only;
- (c) No financial obligation may be incurred for the Association without the approval of the Board of Trustees;
- (d) The Executive Director and Finance Officer shall each be bonded in the amount of \$5,000 or such greater amount as determined by the Board of Trustees;
- (e) Signatures of the Executive Director and the Finance Officer shall be required to validate all Association checks; provided that in case either the Executive Director or Finance Officer should become unavailable, the President is empowered to sign as an alternate authorized signature;
- (f) Provided, however, that a revolving fund shall be set up (in an amount to be determined by the Board of Trustees) from which minor and petty cash expenditures may be made by the Executive Director; a full and accurate accounting of which shall be kept;
- (g) Not later than the fifteenth day of each month, the Executive Director shall certify to the Secretary-Treasurer a complete list of deposits and disbursements of the preceding month, and a duplicate copy of the preceding monthly bank statement.

Section 2. The Board of Trustees, delegates and committee members of this Association, while attending any authorized meeting, shall be paid for miles actually traveled at the rate established by the Board of Trustees, and be reimbursed for lodging and meals for actual expenditures incurred.

ARTICLE VII -- Committees

Section 1. The standing committees of the Association shall be as follows:

- (a) The Legislative Committee shall consist of the chairs of the legislative committees of each of the affiliated official groups or associations. The President shall appoint the chair of the committee from among the members of the Board of Trustees. It shall be the duty of the Legislative Committee to:
 - 1. formulate and promote the legislative program of the Association;
 - 2. coordinate the legislative activities of the affiliated official groups;
 - 3. vigorously oppose legislation detrimental to good county government;

4. render periodic reports to the general membership of the Association.

(b) The Education Committee shall consist of the chairs of the education committees of each of the affiliated official groups or associations. The President shall appoint the chair of the committee from among the members of the Board of Trustees. It shall be the duty of the Education Committee to:

1. formulate and promote a WACO educational program to include all affiliate members and their employees;
2. present to the Board of Trustees, annually, prior to budget adoption, a summary of the proposed education program for the ensuing year along with a breakdown of the financial requirements to implement the program;
3. seek out and make application for supplemental funds to support adequately the necessary training programs of the affiliate offices;
4. provide each affiliate with information and/or demonstration of improved techniques or equipment to ensure proper evaluation.

(c) The Budget Committee shall consist of the Executive Officers of the Association plus the two (2) most recent past presidents. The President shall select one of the past presidents to serve as committee chair. It shall be the duty of the Budget Committee to:

1. prepare, prior to the January meeting of the WACO Board of Trustees, a preliminary budget for the Board's review and consideration;
2. respond to a request for recommendations on budget modifications during the fiscal year, on an "as needed" basis.

(d) The Personnel Committee shall be composed of WACO members appointed to this committee by the WACO President. The President shall appoint the chair of the committee from among the members of the Board of Trustees. It shall be the duty of the Personnel Committee to:

1. establish any new job descriptions for positions created within the Association and to recommend updates/modifications of existing job descriptions;
2. review salary ranges for each staff position and recommend changes to those salary ranges to the WACO Budget Committee;
3. review the WACO Personnel Policy and present any recommendations for modifications to the Board of Trustees, on an "as needed" basis;
4. deal with any other areas of "personnel policy" referred to the Committee by either the President or Board of Trustees.

In no instance will the Personnel Committee be involved in the internal personnel matters of the Association nor shall they hear or consider any type of personnel complaints or appeals.

Section 2. Other committees may be appointed by the President, which in his or her wisdom are deemed necessary, or which the Association may determine to be expedient.

Section 3. The President shall (1) appoint all committees, except as otherwise provided for herein, and (2) name the chairs of all such committees.

Section 4. All committee appointments (except special committee appointments made for lesser periods of time) shall expire with the expiration of the term of the president of this Association under whose term the appointment was made.

Section 5. In the event of deadlock in committee, or in case of the desire upon the part of any committee, any matter before a committee may be referred to the Board of Trustees for arbitration.

ARTICLE VIII -- Elections

Section 1. An election shall be held for President, President-elect, Vice President, Secretary-Treasurer and Trustees-at-Large at each annual meeting of the Association (number of trustees as designated in Article IV, Section 3).

Section 2. The Nominating Committee, composed of one representative of each of the affiliated county official groups (selected by each affiliate as it chooses), shall conduct the election and shall:

- (a) Present a slate of officers for the ensuing year, with one or more candidates for each office, at the annual meeting of the Association;
- (b) Call for and accept nominations from the floor for these offices when duly presented under Robert's Rules of Order;
- (c) Provide for voting by secret ballot;
- (d) Announce the rules of the election as determined by the Board of Trustees which shall prohibit proxy voting;
- (e) Declare candidates receiving a simple majority vote to be the newly elected officers of the Association;
- (f) Arrange in advance for the immediate installation of the duly elected qualified officers whose terms are specified herein.

ARTICLE IX -- Meetings

Section 1. The annual meeting of the Association shall be held sometime between September 15 and December 1 of each year at a time to be determined by the Board of Trustees.

Section 2. The place of the annual conference shall be determined two or more years in advance by popular vote at the annual meeting.

Section 3. Special meetings may be called by a minimum of six members of the Board of Trustees; provided, that a written notice is sent to each member at his or her office address in advance of such meeting, stating the purpose or purposes of said meeting.

Section 4. It is the expressed belief of the charter members of this Association that the meetings of this Association must be kept free from the influence of special interest groups and their representatives.

Section 5. During any annual or special meeting, after due notice, those qualified members attending shall constitute a quorum and any action taken will be legal and binding upon the Association if approved by a simple majority vote.

ARTICLE X -- Amendments

Section 1. Any and all amendments to this Constitution and Bylaws must be approved by majority vote of the general membership of the organization in attendance at any regular or properly called special meeting; provided, however, that the proposed amendment, or amendments, shall have been submitted in writing to the membership at least 10 days in advance of such meeting, and shall have been read to the members at said meeting.

ARTICLE XI -- Rules of Order

Section 1. The meetings of this Association and of its committees shall be governed by Robert's Rules of Order.

1.7 International Association of Assessing Officers

General Information

The [International Association of Assessing Officers](#) (IAAO) is an educational and research association of individuals in the assessment profession and others with an interest in property taxation. Membership is open to anyone, and includes individuals working in government, private industry, academia, and members of the general public. Its mission is to promote innovation and excellence in property appraisal and property tax policy and administration through professional development, education, research, and technical assistance. Founded in 1934, the association's objectives are:

- * To improve the standards of assessment practice.
- * To educate those engaged in assessment practice.
- * To elevate the standards of personnel requirements in assessment offices.
- * To educate the general public in matters relating to assessment practice.
- * To engage in research and to publish the results of studies in assessment administration.
- * To provide a clearinghouse for the collection and distribution of useful information relating to assessment practice.
- * To cooperate with other public and private agencies interested in improving assessment administration.
- * To promote justice and equity in the distribution of the property tax burden.

IAAO's fundamental strength is in the collective knowledge and experience of its membership. While IAAO has come to be regarded as the foremost organization in its field, the association needs to grow in membership to be able to meet successfully the challenges that are confronting the field. New members are welcome, and current members are urged to continue their membership.

Membership in IAAO signifies a professional attitude toward the important work of property tax administration. The association constantly strives to provide its members with information that they can

use in their work. The knowledge gained from IAAO membership can save employers substantial amounts of money, as well as further careers of individuals in property appraisal and property tax administration.

The IAAO Executive Board, consisting of 13 persons elected by the membership, is the legislative and policy-making body of the association. The board includes the Executive Committee, which is composed of the president, the president-elect, the vice-president, and the immediate past president, and which acts on behalf of the association between meetings of the board. The Executive Board is assisted in its work by member committees and by IAAO Representatives appointed by the president from among the membership. Standing and special committees include the Research and Technology, Outreach, Professional Development, Legal, Councils and Sections, Ethics, Planning and Operations, Associate Member, Nominating, Local Host, and Resolution Committees.

IAAO executive offices are located in Chicago, Illinois, where the executive director and staff carry out a diversified program of member services and activities.

Members of IAAO enjoy all of the benefits of affiliation with a prestigious organization recognized throughout the world. They enjoy good fellowship, make important professional contacts, and profit from the many fine programs and publications. Nonmembers should consider joining IAAO today. Members should make sure they take full advantage of the opportunities membership affords.

Education and Training

The education programs of IAAO are structured to reflect the association's view that the development of mature fee appraisal, mass appraisal, and administrative skills is crucial for the successful functioning of the property tax professional. Mass appraisal skills are essential to the production of initial values as part of a revaluation effort. Fee appraisal skills are necessary in order to properly defend a jurisdiction's assessed values, while administrative skills are needed to properly manage the human and physical resources needed to successfully carry out a tax jurisdiction's assessment function.

The education programs made available by IAAO include courses, workshops, programmed self-study courses, audio-visuals, internet courses, an annual conference, and a number of special workshops and seminars on selected topics of interest to the membership. Each of these programs is designed to meet a specific objective in the professional development of assessing officers and assessment personnel.

The IAAO's Professional Designation Program confers five internationally recognized professional designations: the Certified Assessment Evaluation (CAE), the Residential Evaluation Specialist (RES), the Cadastral Mapping Specialist (CMS), the Personal Property Specialist (PPS), and the Assessment Administration Specialist (AAS).

Publications

IAAO publishes books, periodicals, and other publications relating to the association's field of interest. Book titles range from basic textbooks on property valuation to analytical studies that can be useful in policy deliberations. Membership periodicals include the bi-monthly Assessment Journal and the monthly Opportunities.

IAAO members and others concerned with property tax administration may take advantage of the following information services of the association:

- * Assessment standards development
- * Library
- * Inquiry answering service
- * Public and governmental relations
- * Home page: <http://www.iaao.org>

Membership Categories

Regular

Associate

Affiliate

Agency

Honorary

Retired

CHAPTER 2 – Department of Revenue

2.1 Summary of Duties and Powers

[Chapter 84.08 RCW](#) addresses specifically some of the powers and duties of the Department of Revenue as they relate to the administration of property tax laws.

RCW 84.08.010	Powers of department of revenue – General supervision – Rules and processes – Visitation of counties.
RCW 84.08.020	Additional powers – To advise county and local officers – Books and blanks – Reports.
RCW 84.08.030	Additional powers – To test work of assessors – Supplemental assessment lists – Audits.
RCW 84.08.040	Additional powers – To keep valuation records – Access to files of other public offices.
RCW 84.08.050	Additional powers – Access to books and records – Hearings – Investigation of complaints. <i>(Effective until July 1, 2004.)</i>
RCW 84.08.060	Additional powers – Power over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
RCW 84.08.070	Rules and regulations authorized.
RCW 84.08.080	Department to decide questions of interpretation.
RCW 84.08.115	Department to prepare explanation of property tax system.
RCW 84.08.120	Duty to obey orders of department of revenue.
RCW 84.08.140	Appeals from levy of taxing district to department of revenue.
RCW 84.08.190	Assessors to meet with department of revenue.

[Chapter 84.12](#) and [84.16 RCW](#) require that the Department of Revenue annually make an assessment of the operating property of all companies and prepare an assessment roll of the true cash value of the property each year. RCW 84.12.200 (12) states: "'Operating property' means and includes all property, real and personal, owned by any company, or held by it as occupant, lessee or otherwise, including all franchises and lands, buildings, rights-of-way, water powers, motor vehicles, wagons, horses, aircraft, aerodromes, hangars, office furniture, water mains, gas mains, pipe lines, pumping stations, tanks, tank farms, holders, reservoirs, telephone lines, telegraph lines, transmission and distribution lines, dams, generating plants, poles, wires, cables, conduits, switch boards, devices, appliances, instruments, equipment, machinery, landing slips, docks, roadbeds, tracks, terminals, rolling stock equipment, appurtenances and all other property of a like or different kind, situate within the state of Washington, used by the company in the conduct of its operations; and, in case of personal property used partly

within and partly without the state, it means and includes a proportion of such personal property to be determined as in this chapter provided."

[RCW 82.45.060](#) imposes an excise tax upon each sale of real property. The county treasurer is an agent for the collection of the real estate excise tax. The Department of Revenue is charged with the promulgation of the rules and with the general administration of the tax.

The Department of Revenue administers the nonprofit exemptions included in [chapter 84.36 RCW](#). The Department is the granting authority for exemptions such as cemeteries, churches, character-building properties, public assembly halls, libraries, orphanages, day care centers, nursing homes, hospitals, nonpermanent indigent homes, nonprofit organizations for medical research and training, schools, colleges, art, scientific, historic, water distribution, sheltered workshops for handicapped, and certain conservation organizations.

The Department of Revenue administers the senior citizen and disabled persons special assessment and property tax deferral program. Although the assessor grants the exemption, the Department screens them and notifies the assessor of any disqualifying factors. The Department certifies to the state treasurer the amounts due to the respective county treasurers.

The Forest Tax Section of the Department of Revenue collects the timber excise tax on a quarterly basis on timber harvested from state, federal, and private lands. Semi-annually, the section determines and promulgates WAC rules containing the stumpage value of the various species of timber, which provides the basis for tax assessment and collection. In addition, the section annually determines bare forest land values according to a statutory formula for use by the county assessors in assessing designated forest land.

Each county's 4.0 percent portion of the excise tax collected from private timber harvest, less administrative fees, is distributed to the county of origin quarterly. Distribution to local taxing districts is based on their portion of the assessed value of designated forest lands in their local district. The district Timber Assessed Value (TAV) is part of the county TAV, which is computed annually by the Department. In some instances, the district TAV is used as part of the base to determine bond and school maintenance and operation levy rates.

The Department provides advisory assistance to counties in other matters, including forest land designation, compensating tax assessment for removal from the designation, and statistical data on timber harvest, tax collections, and harvest projections.

Other References

Sohol v. Clark, (1971) 78 W2D 813, 479 P2d 925.

Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.

Makah Indian Tribe v. Clallam County, (1968) 73 W2d 677, 440 P2d 442.

Timber Traders v. Johnston, (1975) 13 WA 607, 636 P2d 655.

Wasser & Winters v. Jefferson County, (1974) 84 W2d 597, 528 P2d 479.

2.2 General Provisions

RCW 84.09.010	Nomenclature – Taxes designated as taxes of year in which payable.
RCW 84.09.020	Abbreviations authorized.
RCW 84.09.030	Taxing district boundaries – Establishment.
RCW 84.09.035	Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Date effective.
RCW 84.09.037	School district boundary changes.
RCW 84.09.040	Penalty for nonperformance of duty by county officers.
RCW 84.09.050	Fees and costs allowed in civil actions against county officers.
RCW 84.09.070	Authority of operating agencies to levy taxes.

CHAPTER 3 – Taxable Property

3.1 General Information

RCW 84.09.010	Nomenclature – Taxes designated as taxes of year in which payable.
RCW 84.36.005	Property subject to taxation.
RCW 84.36.010	Public, certain public-private property exempt.
RCW 84.40.025	Access to property required.
RCW 84.41.041	Physical inspection and valuation of taxable property required – Adjustments during intervals based on statistical data.
RCW 84.60.020	Attachment of tax liens.
WAC 458-07-010	Valuation and revaluation of real property – Introduction.
WAC 458-07-015	Revaluation of real property – Annual counties.
WAC 458-07-020	Revaluation of real property – Multiyear counties.
WAC 458-07-025	Revaluation of real property – Plan submitted to department of revenue.
WAC 458-07-030	True and fair value – Defined – Criteria – Highest and best use – Data from property owner.
WAC 458-07-035	Listing of property – Subdivisions and segregation of interests.

3.1.1 State Constitution – Article VII

WASHINGTON STATE CONSTITUTION

ARTICLE VII

REVENUE AND TAXATION

SECTION 1 – TAXATION.

The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. All real estate shall constitute one class: Provided, That the legislature may tax mines and mineral resources and lands devoted to reforestation by either a yield tax or an ad valorem tax at such rate as it may fix, or by both. Such property as the legislature may by general laws provide shall be exempt from taxation. Property of the United States and of the state, counties, school districts and other municipal corporations, and credits secured by property actually taxed in this state, not exceeding in value the value of such property, shall be exempt from taxation. The legislature shall have power, by appropriate legislation, to exempt personal property to the amount of three thousand (\$3,000.00) dollars for each head of a family liable to assessment and taxation under the provisions of the laws of this state of which the individual is the actual bona fide owner. [AMENDMENT 81, 1988 House Joint Resolution No. 4222, p 1551. Approved November 8, 1988.]

SECTION 2 – LIMITATION ON LEVIES.

Except as hereinafter provided and notwithstanding any other provision of this Constitution, the aggregate of all tax levies upon real and personal property by the state and all taxing districts now existing or hereafter created, shall not in any year exceed one percent of the true and fair value of such property in money: Provided, however, That nothing herein shall prevent levies at the rates now provided by law by or for any port or public utility district. The term "taxing district" for the purposes of this section shall mean any political subdivision, municipal corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem taxes on property, other than a port or public utility district. Such aggregate limitation or any specific limitation imposed by law in conformity therewith may be exceeded only as follows:

- a. By any taxing district when specifically authorized so to do by a majority of at least three-fifths of the voters of the taxing district voting on the proposition to levy such additional tax submitted not more than twelve months prior to the date on which the proposed levy is to be made and not oftener than twice in such twelve month period, either at a special election or at the regular election of such taxing district, at which election the number of voters voting "yes" on the proposition shall constitute three-fifths of a number equal to forty percent of the total number of voters voting in such taxing district at the last preceding general election when the number of voters voting on the proposition does not exceed forty percent of the total number of voters voting in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the voters of the taxing district voting on the proposition to levy when the number of voters voting on the proposition exceeds forty percent of the number of voters voting in such taxing district in the last preceding general election: Provided, That notwithstanding any other provision of this Constitution, any proposition pursuant to this subsection to levy additional tax for the support of the common schools may provide such support for a period of up to four years and any proposition to levy an additional tax to support the construction, modernization, or remodelling of school facilities may provide such support for a period not exceeding six years;
- b. By any taxing district otherwise authorized by law to issue general obligation bonds for capital purposes, for the sole purpose of making the required payments of principal and interest on general obligation bonds issued solely for capital purposes, other than the replacement of equipment, when authorized so to do by majority of at least three-fifths of the voters of the taxing district voting on the proposition to issue such bonds and to pay the principal and interest thereon by annual tax levies in excess of the limitation herein provided during the term of such bonds, submitted not oftener than twice in any calendar year, at an election held in the manner provided by law for bond elections in such taxing district, at which election the total number of voters voting on the proposition shall constitute not less than forty percent of the total number of voters voting in such taxing district at the last preceding general election: Provided, That any such taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitation provided for herein, And provided further, That the provisions of this section shall also be subject to the limitations contained in Article VIII, Section 6, of this Constitution;
- c. By the state or any taxing district for the purpose of preventing the impairment of the obligation of a contract when ordered so to do by a court of last resort. [Amendment 90, 1997 House Joint Resolution No. 4208, p 3063. Approved November 4, 1997.]

3.1.2 RCW Numbering and Citation System

The Revised Code of Washington (RCW) is the compilation of all permanent laws now in force. It is a collection of Session Laws (enacted by the Legislature, and signed by the Governor, or enacted via the initiative process), arranged by topic, with amendments added and repealed laws removed. It does not include temporary laws such as appropriations acts. The RCW is published by the [Statute Law Committee](#) and is the official version of the code.

The online version of the RCW is updated twice a year, once in the early fall following the legislative session, and again at the end of the year if a ballot measure that changes the law passed at the general election. ([RCW 1.04.010](#))

Numbering System

The number of each section of this code is made up of three parts, in sequence as follows: Number of title, number of chapter within the title, number of section within the chapter. Thus, RCW 1.04.020 is Title 1, chapter 4, section 20. The section part of the number (.020) is initially made up of three digits, constitutes a true decimal, and provides a facility for numbering new sections to be inserted between old sections already consecutively numbered, merely by adding one or more digits, at the end of the number. In most chapters of the code, sections have been numbered by tens (.010, .020, .040, etc.) leaving nine vacant number between original sections so that for a time new sections may be inserted without extension of the section number beyond three digits.

Citation to the Revised Code of Washington

The code should be cited as RCW; see [RCW 1.04.040](#). An RCW title should be cited Title 7 RCW; an RCW chapter as chapter 7.24 RCW, and an RCW section as RCW 7.24.010. An inclusive string should be cited as RCW 7.24.010 through 7.24.100. A series of sections should be cited as RCW 7.24.010, 7.24.020, and 7.24.030.

In searching for a law regarding a specific subject, it is necessary to refer to the General Index Volume 0 of the Revised Code. Locate the title and chapter which contains your subject.

For instance, Title 84 RCW is entitled Property Taxes, and if you were searching for the definition of real property, you would find that it is contained under Taxation with reference to RCW 84.04.090 which means Title 84, chapter .04 and section .090, or properly referenced as RCW 84.04.090.

Here is a list of the chapters contained in Title 84 RCW, Property Taxes. Title 84 RCW and many other titles are involved in the administration of property taxes, and these will be referenced in this procedural manual under their respective subjects.

3.1.3 Title 84 RCW – Property Tax Laws

Chapter 84.04 RCW	Definitions.
Chapter 84.08 RCW	General powers and duties of department of revenue.
Chapter 84.09 RCW	General provisions.

Chapter 84.12 RCW	Assessment and taxation of public utilities.
Chapter 84.14 RCW	New and rehabilitated multiple-unit dwellings in urban centers.
Chapter 84.16 RCW	Assessment and taxation of private car companies.
Chapter 84.20 RCW	Easements of public utilities.
Chapter 84.26 RCW	Historic property.
Chapter 84.33 RCW	Timber and forest lands.
Chapter 84.34 RCW	Open space, agricultural, timber lands – Current use – Conservation futures.
Chapter 84.36 RCW	Exemptions.
Chapter 84.38 RCW	Deferral of special assessments and/or property taxes.
Chapter 84.40 RCW	Listing of property.
Chapter 84.41 RCW	Revaluation of property.
Chapter 84.44 RCW	Taxable situs.
Chapter 84.48 RCW	Equalization of assessments.
Chapter 84.52 RCW	Levy of taxes.
Chapter 84.55 RCW	Limitations upon regular property taxes.
Chapter 84.56 RCW	Collection of taxes.
Chapter 84.60 RCW	Lien of taxes.
Chapter 84.64 RCW	Lien foreclosure.
Chapter 84.68 RCW	Recovery of taxes paid or property sold for taxes.
Chapter 84.69 RCW	Refunds.
Chapter 84.70 RCW	Destroyed property – Abatement or refund.
Chapter 84.72 RCW	Federal payments in lieu of taxes.
Chapter 84.98 RCW	Construction.

3.1.4 Title 458 WAC – Property Tax Rules

Washington Administrative Code (WAC) rules have been adopted by the Department of Revenue in accordance with the authority contained in Title 34 RCW.

These rules are developed by title, chapter, and section and have been adopted governing the formal and informal procedures regarding the administration of property taxes.

The following chapters have been adopted:

Chapter 458-07 WAC	Valuation and revaluation of real property.
Chapter 458-10 WAC	Accreditation of real property appraisers.

Chapter 458-12 WAC	Property tax division – Rules for assessors.
Chapter 458-14 WAC	County boards of equalization.
Chapter 458-15 WAC	Historic property.
Chapter 458-16 WAC	Property tax – Exemptions.
Chapter 458-16A WAC	Property tax – Exemptions – Homes for the aging, senior citizens and disabled persons.
Chapter 458-17 WAC	Assessment and taxation of ships and vessels.
Chapter 458-18 WAC	Property tax – Abatements, credits, deferrals and refunds.
Chapter 458-19 WAC	Property tax levies, rates, and limits.
Chapter 458-29A WAC	Leasehold excise tax.
Chapter 458-30 WAC	Open space taxation act rules.
Chapter 458-40 WAC	Taxation of forest land and timber.
Chapter 458-50 WAC	Intercounty utilities and transportation companies – Assessment and taxation.
Chapter 458-53 WAC	Property tax annual ratio study.
Chapter 458-61 WAC	Real estate excise tax.
Chapter 458-276 WAC	Access to public records

3.2 Real Property

RCW 84.04.090	"Real property." (Defined.)
RCW 84.40.020	Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.
RCW 84.40.030	Basis of valuation, assessment, appraisal – One hundred percent of true and fair value – Exceptions – Leasehold estates – Real property – Appraisal – Comparable sales.
RCW 84.40.040	Time and manner of listing.
RCW 84.40.175	Listing of exempt property – Proof of exemption – Valuation of publicly owned property.
WAC 458-07-030	True and fair value – Defined – Criteria – Highest and best use – Data from property owner.
WAC 458-12-010	Definition – Property – Real.
WAC 458-12-012	Definition – Irrigation systems – Real – Personal.
WAC 458-12-055	Taxable situs – Real property.

3.2.1 Real Property – Revaluation

RCW 36.21.011	Appointment of deputies and assistants – Engaging expert appraisers – Employment and classification plans for appraisers.
RCW 84.40.0301	Determination of value by public official – Review – Revaluation – Presumptions.
RCW 84.40.178	Exempt residential property – Maintenance of assessed valuation – Notice of change.
RCW 84.41.030	Revaluation program to be on continuous basis – Revaluation schedule – Effect of other proceedings on valuation.
RCW 84.41.041	Physical inspection and valuation of taxable property required – Adjustments during intervals based on statistical data.
RCW 84.41.050	Budget, levy, to provide funds.
RCW 84.41.060	Assistance by department of revenue at request of assessor.
RCW 84.41.070	Finding of unsatisfactory progress – Notice – Duty of county legislative authority.
RCW 84.41.080	Contracts for special assistance.
RCW 84.41.090	Department to establish statistical methods – Publication of rules, regulations, and guides – Compliance required.
RCW 84.41.100	Assessor may appoint deputies and engage expert appraisers.
RCW 84.41.120	Assessor to keep records – Orders of department of revenue, compliance enjoined, remedies.
RCW 84.41.130	Assessor's annual reports
WAC 458-07-010	Valuation and revaluation of real property – Introduction.
WAC 458-07-015	Revaluation of real property – Annual counties.
WAC 458-07-020	Revaluation of real property – Multiyear counties
WAC 458-07-025	Revaluation of real property – Plan submitted to department of revenue.
WAC 458-07-030	True and fair value – Defined – Criteria – Highest and best use – Data from property owner.
WAC 458-07-035	Listing of property – Subdivisions and segregation of interests.
WAC 458-14-005	Definitions.

Other References

State Constitution, Art. VII	Revenue and Taxation.
AGO 1957-58, No. 2	Tax Commission, County assessors, Tax Commission's authority over assessors.
AGO 1979, No. 17	Taxation – Property – Valuation of new construction by county assessors.

[AGLO 1980, No. 25](#)

Offices and officers – County – Assessors – Taxation – Property – Necessity for physical inspection.

Dore v. Kinnear 79 Wn.2d 755, 489 P 2d 898 (1971).

Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.

Schreiber v. Riemcke, 11 Wn. App., 873, 526 P 2d 904 (1974).

Sator v. Department of Revenue, 89 Wn.2d 338 (1977).

Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.

3.2.2 REAL PROPERTY – New Construction

[RCW 36.21.070](#)

New construction building permits – Appraisal of building.

[RCW 36.21.080](#)

New construction building permits – When property placed on assessment rolls.

[RCW 36.21.090](#)

Initial placement of mobile home on assessment roll.

[RCW 84.40.040](#)

Time and manner of listing.

[WAC 458.12.342](#)

New construction – Assessment.

[WAC 458-12-343](#)

New construction – Reports.

Other References

[AGO 1979, No. 17](#)

Taxation – Property – Valuation of new construction by county assessors.

3.2.3 REAL PROPERTY – Notice of Change in Value

[RCW 84.08.115](#)

Department to prepare explanation of property tax system.

[RCW 84.34.160](#)

Information on current use classification – Publication and dissemination.

[RCW 84.40.045](#)

Notice of change in valuation of real property to be given taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed of trust – Procedure – Penalty.

[RCW 84.40.178](#)

Exempt residential property – Maintenance of assessed valuation – Notice of change.

[RCW 84.60.020](#)

Attachment of tax liens.

[WAC 458-12-360](#)

Notice of change in value of real property.

[WAC 458-30-265](#)

Valuation cycle.

3.3 Mobile Homes

[RCW 6.13.010](#)

Homestead, what constitutes – "Owner," "net value" defined.

[RCW 36.21.090](#)

Initial placement of mobile home on assessment roll.

[RCW 46.04.302](#)

Mobile home, manufactured home.

RCW 46.04.622	Park trailer.
RCW 46.12.105	Transfer of ownership of mobile home, county assessor notified – Evidence of taxes paid.
RCW 46.12.290	Mobile or manufactured homes, application of chapter to – Rules.
RCW 46.44.170	Mobile home or park model trailer movement special permit and decal – Responsibility for taxes – License plates – Rules.
RCW 46.44.173	Notice to treasurer and assessor of county where mobile home or park trailer to be located.
RCW 82.50.010	Definitions.
RCW 82.50.530	Ad valorem taxes prohibited as to mobile homes, travel trailers or campers – Loss of identity, subject to property tax.
RCW 84.36.383	Residences – Definitions.
RCW 84.36.510	Mobile homes in dealer's inventory.
RCW 84.38.020	Definitions.
RCW 84.40.343	Mobile homes – Identification of.
RCW 84.40.344	Mobile homes – Avoidance of payment of tax – Penalty.
RCW 84.60.010	Priority of tax lien.
RCW 84.60.020	Attachment of tax liens.

3.4 Open Space

WAC 458-30-200	Definitions.
WAC 458-30-205	Department of revenue – Duties.
WAC 458-30-210	Classification of land under chapter 84.34 RCW.
WAC 458-30-215	Application process.
WAC 458-30-220	Application fee.
WAC 458-30-225	Application for farm and agricultural classification.
WAC 458-30-230	Application for open space classification.
WAC 458-30-232	Application for timber land classification.
WAC 458-30-240	Agreement relating to open space and timber land classifications.
WAC 458-30-242	Application for open space/farm and agricultural conservation land classification.
WAC 458-30-245	Recording of documents.
WAC 458-30-250	Approval or denial and appeal.
WAC 458-30-260	Valuation procedures for farm and agricultural land.

WAC 458-30-262	Agricultural land valuation – Interest rate – Property tax component. (Updated annually.)
WAC 458-30-265	Valuation cycle.
WAC 458-30-267	Valuation procedures for open space and timber land.
WAC 458-30-270	Data relevant to continuing eligibility – Assessor may require owner to submit.
WAC 458-30-275	Continuing classification upon sale or transfer of ownership of classified land – Actions of landowner and county officials to be taken prior to recording a conveyance of classified land.
WAC 458-30-280	Notice to withdraw from classification.
WAC 458-30-285	Withdrawal from classification.
WAC 458-30-295	Removal of classification.
WAC 458-30-300	Additional tax – Withdrawal or removal from classification.
WAC 458-30-305	Due date of additional tax, interest, and penalty upon withdrawal or removal.
WAC 458-30-310	County recording authority – County financial authority – Duties.
WAC 458-30-317	Principal residence of farm operator or housing for farm and agricultural employees.
WAC 458-30-320	Assessment and tax rolls.
WAC 458-30-325	Transfers between classifications – Application for reclassification.
WAC 458-30-330	Rating system – Authorization to establish.
WAC 458-30-335	Rating system – Procedure to establish.
WAC 458-30-340	Rating system – Adoption – Notice to owner – Loss of classification
WAC 458-30-345	Advisory committee.
WAC 458-30-355	Agreement may be abrogated by legislature.

3.4.1 Open Space – Farm, Agricultural, and Timber Land

RCW 84.33.145	Compensating tax.
RCW 84.34.010	Legislative declaration.
RCW 84.34.020	Definitions.
RCW 84.34.030	Applications for current use classification – Forms - Fee – Times for making.
RCW 84.34.035	Applications for current use classification – Approval or denial – Appeal – Duties of assessor upon approval.
RCW 84.34.037	Applications for current use classification – To whom made – Factors – Review.
RCW 84.34.041	Application for current use classification – Forms – Public hearing – Approval or denial.

RCW 84.34.050	Notice of approval or disapproval – Procedure when approval granted.
RCW 84.34.055	Open space priorities – Open space plan and public benefit rating system.
RCW 84.34.060	Determination of true and fair value of classified land – Computation of assessed value.
RCW 84.34.065	Determination of true and fair value of farm and agricultural land – Definitions.
RCW 84.34.070	Withdrawal from classification.
RCW 84.34.080	Change in use.
RCW 84.34.090	Extension of additional tax and penalties on tax roll – Lien.
RCW 84.34.100	Payment of additional tax, penalties, and/or interest.
RCW 84.34.108	Removal of classification – Factors – Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions.
RCW 84.34.111	Remedies available to owner liable for additional tax.
RCW 84.34.121	Information required.
RCW 84.34.131	Valuation of timber not affected.
RCW 84.34.141	Rules and regulations.
RCW 84.34.145	Advisory committee.
RCW 84.34.150	Reclassification of land classified under prior law which meets definition of farm and agricultural land.
RCW 84.34.155	Reclassification of land classified as timber land which meets definition of forest land under chapter 84.33 RCW.
RCW 84.34.160	Information on current use classification – Publication and dissemination.
RCW 84.40.045	Notice of change in valuation of real property to be given taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed of trust – Procedure – Penalty.

Other References

AGO 1977, No. 16	Taxation – Property – Farm and agricultural land – Valuation of perennial crops.
AGO 1978, No. 23	Taxation – Property – Current use value of farm and agricultural land as related to its value based upon highest and best use.
AGLO 1977, No. 21	Offices and officers – County – Assessor – Taxation – Property – Public records – Access to comparable leases.
AGO 1981, No. 15	Taxation – Property – Mineral rights – Forest land – Open space, agricultural and farm land.

3.4.2 Open Space – Special Benefit Assessments

RCW 84.34.300	Special benefit assessments for farm and agricultural land or timber land – Legislative findings – Purpose.
RCW 84.34.310	Special benefit assessments for farm and agricultural land or timber land – Definitions.
RCW 84.34.320	Special benefit assessments for farm and agricultural land or timber land – Exemption from assessment – Procedures relating to exemption – Constructive notice of potential liability – Waiver of exemption.
RCW 84.34.330	Special benefit assessments for farm and agricultural land or timber land – Withdrawal from classification or change in use – Liability – Amount – Due date – Lien.
RCW 84.34.340	Special benefit assessments for farm and agricultural land or timber land – Withdrawal or removal from classification – Notice to local government – Statement to owner of amounts payable – Delinquency date – Enforcement procedures.
RCW 84.34.350	Special benefit assessments for farm and agricultural land – Use of payments collected.
RCW 84.34.360	Special benefit assessments for farm and agricultural land or timber land – Rules to implement RCW 84.34.300 through 84.34.380 .
RCW 84.34.370	Special benefit assessments for farm and agricultural land or timber land – Assessments due on land withdrawn or changed.
RCW 84.34.380	Special benefit assessments for farm and agricultural land or timber land – Application of exemption to rights and interests preventing nonagricultural or nonforest uses.
RCW 84.34.390	Application – Chapter 79.44 RCW – Assessments against public lands.
WAC 458-30-500	Definitions of terms used in WAC 458-30-500 through 458-30-590 .
WAC 458-30-510	Creation of district – Protest – Adoption of final assessment roll.
WAC 458-30-520	Notification of district – Certification by assessor – Estimate by district.
WAC 458-30-525	Notification of final assessment roll.
WAC 458-30-530	Notification of owner regarding creation of district.
WAC 458-30-540	Waiver of exemption.
WAC 458-30-550	Exemption – Removal or withdrawal.
WAC 458-30-560	Partial special benefit assessment – Computation.
WAC 458-30-570	Connection subsequent to final assessment roll – Interest – Connection charge.
WAC 458-30-590	Rate of inflation – Publication – Interest rate – Calculation. (Updated annually.)

3.4.3 Open Space – Conservation Futures

RCW 64.04.130	Interests in land for purposes of conservation, protection, preservation, etc. – Ownership by certain entities – Conveyances.
RCW 84.34.200	Acquisition of open space, etc., land or rights to future development by counties, cities, or metropolitan municipal corporations – Legislative declaration – Purposes.
RCW 84.34.210	Acquisition of open space, land, or rights to future development by certain entities – Authority to acquire – Conveyance or lease back.
RCW 84.34.220	Acquisition of open space, land, or rights to future development by certain entities – Developmental rights – "Conservation futures" – Acquisition – Restrictions.
RCW 84.34.230	Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association – Additional property tax levy authorized.
RCW 84.34.240	Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association – Conservation futures fund.
RCW 84.34.250	Nonprofit nature conservancy corporation or association defined.

3.5 Timber and Forest Land – Reforestation Lands

RCW 84.33.010	Legislative findings.
RCW 84.33.035	Definitions.
RCW 84.33.040	Timber on privately or federally owned land exempted from ad valorem taxation.
RCW 84.33.041	State excise tax on harvesters of timber imposed – Credit for county tax – Deposit of moneys in timber tax distribution account.
RCW 84.33.046	Excise tax rate July 1, 1988, and thereafter.
RCW 84.33.051	County excise tax on harvesters of timber authorized – Rate – Administration and collection – Deposit of moneys in timber tax distribution account – Use.
RCW 84.33.074	Excise tax on harvesters of timber – Calculation of tax by small harvesters – Election – Filing form.
RCW 84.33.075	Excise tax on harvesters of timber – Exemption for certain nonprofit organizations, associations, or corporations.
RCW 84.33.077	Credit for property taxes paid on timber on public land.
RCW 84.33.0775	Timber harvest tax credit.
RCW 84.33.078	Sale of timber on nonfederally owned public land – Notice of sale or prospectus

to indicate tax treatment.

RCW 84.33.081	Distributions from timber tax distribution account – Distributions from county timber tax account.
RCW 84.33.086	Payment of tax.
RCW 84.33.088	Reporting requirements on timber purchase. (<i>Expires July 1, 2004.</i>)
RCW 84.33.091	Tables of stumpage values – Revised tables – Legislative review – Appeal.
RCW 84.33.096	Application of excise taxes' administrative provisions and definitions.
RCW 84.33.130	Forest land valuation – Application by owner that land be designated and valued as forest land – Hearing – Rules – Approval, denial of application – Appeal.
RCW 84.33.140	Forest land valuation – Notation of forest land designation upon assessment and tax rolls – Notice of continuance – Removal of designation – Compensating tax.
RCW 84.33.145	Compensating tax.
RCW 84.33.170	Application of chapter to Christmas trees.
RCW 84.33.175	Application of tax – Sale of land to governmental agency with reservation of rights to timber – Conveyance by governmental agency of trees.
RCW 84.33.200	Legislative review of timber tax system – Information and data to be furnished.
RCW 84.33.210	Forest land valuation – Special benefit assessments.
RCW 84.33.220	Forest land valuation – Withdrawal from designation or change in use – Liability.
RCW 84.33.230	Forest land valuation – Change in designation – Notice.
RCW 84.33.240	Forest land valuation – Change in classification or use – Application of payments.
RCW 84.33.250	Forest land valuation – Special benefit assessments.
RCW 84.33.260	Forest land valuation – Withdrawal from designation or change in use – Benefit assessments.
RCW 84.33.270	Forest land valuation – Government future development right – Conserving forest land – Exemptions.

Other References

AGO 1981, No. 15	Taxation – Property – Mineral rights – Forest land – Open space, agricultural and farm land. Wright v. Woodard, (1974) 83 W2d 378, 517 P2d 718. Trans West Co. v. Klickitat County, (1979) 22 WA 798, 591 P2d 469. King County v. Dept. of Revenue, (1982) 32 WA 617, 649 P2d 126. Ancich v. Turner, (1983) 35 WA 487, 667 P2d 1112.
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3.6 Personal Property

RCW 84.04.150	"Computer software" and allied terms.
RCW 84.36.005	Property subject to taxation.
RCW 84.36.070	Intangible personal property – Appraisal.
RCW 84.36.110	Household goods and personal effects – Three thousand dollars actual value to head of family.
RCW 84.36.120	Household goods and personal effects – Definitions.
RCW 84.36.600	Computer software.
RCW 84.40.020	Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.
RCW 84.40.037	Valuation of computer software – Embedded software.
RCW 84.40.040	Time and manner of listing.
RCW 84.40.060	Personal property assessment.
RCW 84.40.070	Companies, associations – Listing.
RCW 84.40.110	Examination under oath – Default listing.
RCW 84.40.120	Oaths, who may administer – Criminal penalty for willful false listing. <i>(Effective until July 1, 2004.)</i>
RCW 84.40.130	Penalty for failure or refusal to list – False or fraudulent listing, additional penalty.
RCW 84.40.185	Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personally.
RCW 84.40.190	Statement of personal property.
RCW 84.40.200	Listing of personalty on failure to obtain statement – Statement of valuation to person assessed or listing – Exemption.
RCW 84.40.340	Verification by assessor of any list, statement, or schedule -- Confidentiality, penalty. <i>(Effective until July 1, 2004.)</i>
RCW 84.44.010	Situs of personalty generally.
RCW 84.44.020	Gas, electric, water companies – Mains and pipes, as personalty.
RCW 84.44.030	Lumber and sawlogs.
RCW 84.44.050	Personalty of automobile transportation companies – Vessels, boats and small craft.
RCW 84.44.080	Owner moving into state or to another county after January 1st.
RCW 84.44.090	Disputes over situs to be determined by department of revenue.
WAC 458-12-005	Definition – Property – Personal.

WAC 458-12-012	Definition – Irrigation systems – Real – Personal.
WAC 458-12-060	Listing of personal property.
WAC 458-12-095	Listing of personalty – Partial listing.
WAC 458-12-100	Listing of personalty – Omitted property – Omitted value.
WAC 458-12-105	Listing of personalty – Willful failure to list or fraudulent listing – Penalty.
WAC 458-12-110	Listing of personalty – Estimate listing penalty.
WAC 458-12-115	Personalty – Taxable situs – In general.
WAC 458-12-120	Situs of personalty – Beer kegs.
WAC 458-12-155	Listing of property – Public lands – Federal lands – Exclusive or concurrent jurisdiction.
WAC 458-12-251	Computer software – Definitions – Valuation.

Other References

AGO 1965-66, No. 4	Offices and officers – County – Assessor – Tax rolls – Listing of property – Authority to correct possible error.
AGO 1977, No. 8	Taxation – Property – Excise – Leases – Taxation of improvements to leaseholds of public property.
AGO 1980, No. 1	Offices and officers – County – Assessor – Public records – Taxation – Public access to property tax assessment rolls. Longview Co. v. Cowlitz, (1939) 1 W2d 64, 95 P2d 376. Northern Commercial Co. v. King County, (1964) 63 W2d 639, 388 P2d 546. P. B. Investment Company, Inc. v. King County, (1970) 78 W2d 81, 469 P2d 893. Automat Co., Inc. v. Yakima County, (1972) 6 WA 991, 497 P2d 617. New Tacoma Parking v. Johnston, (1975) 85 W2d 707, 538 P2d 1232. Timber Traders v. Johnston, (1975) 13 WA 607, 536 P2d 655. Timber Traders, Inc. v. Johnston, (1976) 87 W2d 42, 548 P2d 1080. Nichel v. Lancaster, (1982) 97 W2d 620, 647 P2d 1021.

3.7 State Assessed Property

3.7.1 State Assessed Property – Centrally Assessed Property

RCW 84.12.200	Definitions.
RCW 84.12.210	Property used but not owned deemed sole operating property of owning company.

RCW 84.12.220	Jurisdiction to determine operating, nonoperating property.
RCW 84.12.230	Annual reports to be filed.
RCW 84.12.240	Access to books and records.
RCW 84.12.250	Depositions may be taken.
RCW 84.12.260	Default valuation by department of revenue – Penalty – Estoppel.
RCW 84.12.270	Annual assessment – Sources of information.
RCW 84.12.280	Classification of real and personal property.
RCW 84.12.300	Valuation of interstate utility – Apportionment of system value to state.
RCW 84.12.310	Deduction of nonoperating property.
RCW 84.12.320	Persons bound by notice.
RCW 84.12.330	Assessment roll – Notice of valuation.
RCW 84.12.340	Hearings on assessment, time and place of.
RCW 84.12.350	Apportionment of value by department of revenue.
RCW 84.12.360	Basis of apportionment.
RCW 84.12.370	Certification to county assessor – Entry upon tax rolls.
RCW 84.12.380	Assessment of nonoperating property.
RCW 84.12.390	Rules and regulations.
WAC 458-50-020	Annual reports – Duty to file.
WAC 458-50-030	Annual reports – Contents.
WAC 458-50-040	Annual reports – Time of filing – Extension of time.
WAC 458-50-060	Failure to make report – Default valuation – Penalty – Estoppel.
WAC 458-50-070	Annual assessment – Procedure.
WAC 458-50-080	True cash value – Criteria.
WAC 458-50-085	Computer software – Definitions – Valuation – Centrally assessed utilities.
WAC 458-50-090	Methods of valuation.
WAC 458-50-100	Apportionment of operating property to the various counties and taxing districts.
WAC 458-50-110	Apportionment reports.
WAC 458-50-120	Notification of real estate transfers.
WAC 458-50-130	Taxing district boundary changes – Estoppel.

Other References

Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.

Burlington Northern, Inc. v. Johnston, (1977) 89 W2d 321, 572 P2d 1085.
 Northwest Natural Gas v. Clark County, (1983) 98 W2d 739, 658 P2d 669.

3.7.2 State Assessed Property – Private Car Companies

RCW 84.16.010	Definitions.
RCW 84.16.020	Annual statement of private car companies.
RCW 84.16.030	Annual statement of railroad companies.
RCW 84.16.032	Access to books and records.
RCW 84.16.034	Depositions may be taken, when.
RCW 84.16.036	Default valuation by department of revenue – Penalty – Estoppel.
RCW 84.16.040	Annual assessment – Sources of information.
RCW 84.16.050	Basis of valuation – Apportionment of system value to state.
RCW 84.16.090	Assessment roll – Notice of valuation.
RCW 84.16.100	Hearings, time and place of.
RCW 84.16.110	Apportionment of value to counties by department of revenue.
RCW 84.16.120	Basis of apportionment.
RCW 84.16.130	Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.
RCW 84.16.140	Assessment of nonoperating property.

Other References

Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.
 Burlington Northern, Inc. v. Johnston, (1977) 89 W2d 321, 572 P2d 1085.

3.7.3 State Assessed Property – Easements of Public Utilities

RCW 84.20.010	Easements taxable as personalty.
RCW 84.20.020	Servient estate taxable as realty.
RCW 84.20.030	Sale for taxes – Realty to be sold subject to easement.
RCW 84.20.040	Realty not subject to tax on easement or property thereon.
RCW 84.20.050	Railroads excepted.

3.7.4 State Assessed Property – PUD Privilege Tax

RCW 54.28.010	Definitions.
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RCW 54.28.011	"Gross revenue" defined.
RCW 54.28.020	Tax imposed – Rates – Additional tax imposed.
RCW 54.28.025	Tax imposed with respect to thermal electric generating facilities – Rate – Additional tax imposed.
RCW 54.28.030	Districts' report to department of revenue.
RCW 54.28.040	Tax computed – Payment – Penalties – Disposition.
RCW 54.28.050	Distribution of tax.
RCW 54.28.055	Distribution of tax proceeds from thermal electric generating facilities.
RCW 54.28.060	Interest.
RCW 54.28.070	Municipal taxes – May be passed on.
RCW 54.28.080	Additional tax for payment on bonded indebtedness of school districts.
RCW 54.28.090	Deposit of funds to credit of certain taxing districts.
RCW 54.28.100	Use of moneys received by taxing district.
RCW 54.28.110	Voluntary payments by district to taxing entity for removal of property from tax rolls.
RCW 54.28.120	Amount of tax if district acquires electric utility property from public service company.

3.7.5 State Assessed Property – Ships and Vessels

RCW 82.49.020	Exemptions.
RCW 82.49.060	Disputes as to appraised value or status as taxable – Petition for conference or reduction of tax – Appeal to board of tax appeals – Independent appraisal.
RCW 84.12.200	Definitions.
RCW 84.12.370	Certification to county assessor – Entry upon tax rolls.
RCW 84.16.120	Basis of apportionment.
RCW 84.16.130	Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.
RCW 84.16.140	Assessment of nonoperating property.
RCW 84.36.070	Intangible personal property -- Appraisal.
RCW 84.36.080	Certain ships and vessels.
RCW 84.36.090	Exemption for other ships and vessels.
RCW 84.36.100	Size of vessel immaterial.
RCW 84.40.036	Valuation of vessels – Apportionment.
RCW 84.40.065	Listing of taxable ships and vessels with department – Assessment – Rights of

review.

[RCW 88.02.030](#)

Exceptions from vessel registration – Use of excess document identification fee for boating safety programs – Rules.

[WAC 458-17-101](#)

Assessment and taxation of ships and vessels.

3.8 Other Property

3.8.1 Other Property – Nonoperating Property

[RCW 84.12.200](#)

Definitions.

[RCW 84.12.220](#)

Jurisdiction to determine operating, nonoperating property.

[RCW 84.12.380](#)

Assessment of nonoperating property.

3.8.2 Other Property – Motor Vehicles (Exemption)

[RCW 84.36.595](#)

Motor vehicles, travel trailers, and campers.

3.9 In Lieu of Property Tax

3.9.1 In Lieu of Property Tax – Game Lands

[RCW 77.12.170](#)

State wildlife fund – Deposits.

[RCW 77.12.201](#)

Counties may elect to receive an amount in lieu of taxes – County to record collections for violations of law or rules – Deposit.

[RCW 77.12.203](#)

In lieu payments authorized – Procedure – Game lands defined.

3.9.2 In Lieu of Property Tax – Fire/Forest Protection

[RCW 52.16.170](#)

Taxation and assessment of lands lying both within a fire protection district and forest protection assessment area.

[RCW 52.20.027](#)

Lands subject to forest fire protection assessments exempt – Separation of forest-type lands for tax and assessment purposes.

[RCW 76.04.610](#)

Forest fire protection assessment.

3.9.3 Federal Payments In Lieu Of Taxes

[RCW 84.72.010](#)

State treasurer authorized to receive in lieu payments – Department of revenue to apportion.

[RCW 84.72.020](#)

Basis of apportionment.

[RCW 84.72.030](#)

Certification of apportionment to state treasurer – Distribution to county treasurers.

3.10 Public Lands

RCW 79.02.010	Definitions.
RCW 84.04.080	“Personal property.”
RCW 84.36.010	Public, certain public-private property exempt.
RCW 84.40.175	Listing of exempt property – Proof of exemption – Valuation of publicly owned property.
RCW 84.40.230	Contract to purchase public land.
RCW 84.40.240	Annual list of lands sold or contracted to be sold to be furnished assessor.
RCW 84.40.315	Federal agencies and property taxable when federal law permits.
RCW 84.60.050	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Effect.
RCW 84.60.070	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required.
RCW 36.35.100	County held tax-title property exempt.
WAC 458-12-045	Listing of real property – Contracts for sale of public lands.
WAC 458-12-155	Listing of property – Public lands – Federal lands – Exclusive or concurrent jurisdiction.
WAC 458-12-160	Listing of property – Public land – Conveyances.
WAC 458-12-165	Listing of property – Public lands – Purchase by state, county or city.
WAC 458-12-170	Listing of property – Public lands – Possessory rights.
WAC 458-12-175	Listing of property – Public lands – Leasehold interests and improvements.
WAC 458-12-180	Listing of property – Public lands – Public body as lessee – Improvements.

3.10.1 Public Lands – Assessments Against Public Lands

RCW 79.44.003	"Assessing district" defined.
RCW 79.44.010	Lands subject to local assessments.
RCW 79.44.060	Payment procedure – State lands not subject to lien, exception.
RCW 79.44.090	Payment by state after forfeiture of lease or contract.
RCW 79.44.100	Assignment of lease or contract to purchaser at foreclosure sale.
RCW 79.44.120	When assessments need not be added in certain cases.
RCW 79.44.130	Local provisions superseded.
RCW 79.44.140	Application of chapter – Eminent domain assessments.
RCW 79.44.190	Acquisition of property by state or political subdivision which is subject to

unpaid assessments or delinquencies – Payment of lien or installments.

3.11 Leases

3.11.1 Railroad Leases

RCW 84.12.200	Definitions.
RCW 84.12.220	Jurisdiction to determine operating, nonoperating property.
RCW 84.12.380	Assessment of nonoperating property.

3.11.2 State Leases

RCW 79.13.010	Lease of state lands – General.
RCW 79.10.125	Land open to public for fishing, hunting, and nonconsumptive wildlife activities.
RCW 79.13.110	Types of lease authorization.
RCW 79.13.120	Notice of leasing.
RCW 79.13.130	Lease procedure – Scheduling auctions.
RCW 79.13.140	Public auction procedure.
RCW 79.13.150	Lease/rent of acquired lands.
RCW 79.13.160	Appraisement of improvement before lease.
RCW 79.13.170	Water right for irrigation as improvement.
RCW 79.13.180	Record of leases.
RCW 79.02.280	Assignment of contracts or leases.
RCW 79.13.370	Grazing leases – Restrictions.
RCW 79.11.290	Leased lands reserved from sale.
WAC 332-22-010	Promulgation.
WAC 332-22-020	Definitions.
WAC 332-22-030	Applications to lease.
WAC 332-22-040	Lease auction procedure.
WAC 332-22-050	Lease procedure – Amendment.
WAC 332-22-060	Lease procedure – Rental adjustments.
WAC 332-22-070	Lease procedure – Notice.
WAC 332-22-080	Rights to re-lease denied.
WAC 332-22-090	Notice to lessee of public auction.
WAC 332-22-100	Existing lease negotiation.

WAC 332-22-105	Initial lease for commercial, industrial, or residential uses by negotiation.
WAC 332-22-110	Mandatory lease terms.
WAC 332-22-120	Assignment.
WAC 332-22-130	Residential leases.
WAC 332-22-140	Expired leases – Occupancy.
WAC 332-22-150	Temporary use permits.

3.11.3 Leaseholds

RCW 82.29A.010	Legislative findings and recognition.
RCW 82.29A.020	Definitions.
RCW 82.29A.030	Tax imposed – Credit – Additional tax imposed.
RCW 82.29A.040	Counties and cities authorized to impose tax – Maximum rate – Credit – Collection.
RCW 82.29A.050	Payment – Due dates – Collection and remittance – Liability – Reporting.
RCW 82.29A.060	Administration – Appraisal appeal – Audits.
RCW 82.29A.070	Disposition of revenue.
RCW 82.29A.080	Counties and cities to contract with state for administration and collection – Local leasehold excise tax account.
RCW 82.29A.090	Distributions to counties and cities.
RCW 82.29A.100	Distributions by county treasurers.
RCW 82.29A.110	Consistency and uniformity of local leasehold tax with state leasehold tax – Model ordinance.
RCW 82.29A.120	Allowable credits.
RCW 82.29A.130	Exemptions.
RCW 82.29A.135	Exemptions – Property used to manufacture alcohol, biodiesel, or wood biomass fuel.
RCW 82.29A.140	Rules and regulations.
RCW 82.29A.150	Cancellation of taxes levied for collection in 1976.
RCW 82.29A.160	Improvements not defined as contract rent taxable under Title 84 RCW.
RCW 84.36.451	Right to occupy or use certain public property, including leasehold interests.
RCW 84.40.080	Listing omitted property or improvements.
WAC 458-12-170	Listing of property – Public lands – Possessory rights.
WAC 458-12-175	Listing of property – Public lands – Leasehold interests and improvements.
WAC 458-12-180	Listing of property – Public lands – Public body as lessee – Improvements.

CHAPTER 4 – Property Tax Collection

4.1 Taxable Situs

RCW 84.44.010	Situs of personalty generally.
RCW 84.44.020	Gas, electric, water companies – Mains and pipes, as personalty.
RCW 84.44.030	Lumber and sawlogs.
RCW 84.44.050	Personalty of automobile transportation companies – Vessels, boats and small craft.
RCW 84.44.080	Owner moving into state or to another county after January 1st.
RCW 84.44.090	Disputes over situs to be determined by department of revenue.

4.2 Listing of Property

RCW 36.21.015	Qualifications for persons assessing real property – Examination – Examination waiver – Continuing education requirement.
RCW 84.04.030	"Assessed value of property."
RCW 84.40.020	Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.
RCW 84.40.030	Basis of valuation, assessment, appraisal – One hundred percent of true and fair value – Exceptions – Leasehold estates – Real property – Appraisal – Comparable sales.
RCW 84.40.040	Time and manner of listing.
RCW 84.40.045	Notice of change in valuation of real property to be given taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed of trust – Procedure – Penalty.
RCW 84.40.060	Personal property assessment.
RCW 84.40.070	Companies, associations -- Listing.
RCW 84.40.080	Listing omitted property or improvements.
RCW 84.40.085	Limitation period for assessment of omitted property or value – Notification to taxpayer of omission – Procedure.
RCW 84.40.090	Taxing districts to be designated – Separate assessments.
RCW 84.40.110	Examination under oath – Default listing.
RCW 84.40.120	Oaths, who may administer – Criminal penalty for willful false listing. <i>(Effective until July 1, 2004.)</i>
RCW 84.40.130	Penalty for failure or refusal to list – False or fraudulent listing, additional penalty.

RCW 84.40.160	Manner of listing real estate – Maps.
RCW 84.40.185	Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personalty.
RCW 84.40.190	Statement of personal property.
RCW 84.40.200	Listing of personalty on failure to obtain statement – Statement of valuation to person assessed or listing – Exemption.
RCW 84.40.230	Contract to purchase public land.
RCW 84.40.240	Annual list of lands sold or contracted to be sold to be furnished assessor.
RCW 84.40.315	Federal agencies and property taxable when federal law permits.
RCW 84.40.335	Lists, schedules or statements to contain declaration that falsification subject to perjury.
RCW 84.40.340	Verification by assessor of any list, statement, or schedule – Confidentiality, penalty. <i>(Effective until July 1, 2004.)</i>
RCW 84.40.350	Assessment and taxation of property losing exempt status.
RCW 84.40.360	Loss of exempt status – Property subject to pro rata portion of taxes for remainder of year.
RCW 84.40.370	Loss of exempt status – Valuation date – Extension on rolls.
RCW 84.40.380	Loss of exempt status – When taxes due and payable – Dates of delinquency – Interest.
RCW 84.40.390	Loss of exempt status – Taxes constitute lien on property.

Other References

AGO 1965-66, No. 4	Offices and officers – County – Assessor – Tax rolls – Listing of property – Authority to correct possible error.
AGO 1971, No. 3	Taxation – Real property – Excise – Mobile homes.
AGO 1971, No. 37	Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization.
AGO 1975, No. 11	Taxation – Real property – Liens – Acquisition of taxable real property by United States agency.
AGO 1977, No. 16	Taxation – Property – Farm and agricultural land – Valuation of perennial crops.
AGO 1980, No. 1	Offices and officers – County – Assessor – Public records – Taxation – Public access to property tax assessment rolls.
AGO 1980, No. 4	Property – Taxation – Real property – Mobile homes – Improvements – Omitted assessment of mobile homes affixed to real property. Mason Overtaxed, Inc. v. Mason County, (1963) 62 W2d 677, 384 P2d 352. Northern Commercial Co. v. King County, (1964) 63 W2d 639, 388 P2d 546.

Alaska Land Company, Inc. v. King County, (1969) 77 W2d 247, 461 P2d 339.
 Carkonen v. Williams, (1969) 76 W2d 617, 458 P2d 280.
 P. B. Investment Company, Inc. v. King County, (1970) 78 W2d 81, 469 P2d 893.
 Automat Co., Inc. v. Yakima County, (1972) 6 WA 991, 497 P2d 617.
 Tacoma Goodwill Industries v. Pierce County, (1973) 10 WA 197, 518 P2d 196.
 Boise Cascade v. Pierce County, (1974) 84 W2d 667, 529 P2d 9.
 Haines v. Anaconda Aluminum Co., (1976) 87 W2d 28, 549 P2d 13.
 Twin Lakes Golf & Country Club v. King County, (1976) 87 W2d 1, 648 P2d 538.
 Trans West Co. v. Klickitat County, (1979) 22 WA 798, 591 P2d 469.
 Xerox Corp. v. King County, (1980) 94 W2d 284, 617 P2d 412.
 Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.
 Nichel v. Lancaster, (1982) 97 W2d 620, 547 P2d 1021.
 King County v. Dept. of Revenue, (1982) 32 WA 617, 649 P2d 126.
 Northwest Natural Gas v. Clark County, (1983) 98 W2d 739, 658 P2d 669.

4.3 Collection of Taxes

State Constitution, Art. VII	Revenue and Taxation.
State Constitution, Art. XI	County, city, and township organization.
RCW 36.29.010	General duties.
RCW 36.29.100	Ex officio collector of first class city taxes.
RCW 36.29.110	City taxes.
RCW 36.29.120	Ex officio collector of other city taxes.
RCW 36.29.130	Duty to collect taxes.
RCW 36.29.190	Acceptance of payment by credit cards, charge cards, and other electronic communications authorized – Costs borne by payer – Exception.
RCW 84.08.010	Powers of department of revenue – General supervision – Rules and processes – Visitation of counties.
RCW 84.08.020	Additional powers – To advise county and local officers – Books and blanks – Reports.
RCW 84.12.370	Certification to county assessor – Entry upon tax rolls.

RCW 84.16.130	Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.
RCW 84.56.010	Establishment of tax rolls by treasurer – Public record – Tax roll account – Authority to receive, collect taxes.
RCW 84.56.020	Taxes collected by treasurer – Dates of delinquency – Tax statement notice concerning payment by check – Interest – Penalties.
RCW 84.56.022	Tax statement to show voter-approved levies.
RCW 84.56.025	Waiver of interest and penalties – Circumstances – Provision of death certificate and affidavit for certain waivers.
RCW 84.56.035	Special assessments, excise taxes, or rates and charges – Collection by county treasurer authorized.
RCW 84.56.050	Treasurer's duties on receiving rolls – Notice of taxes due.
RCW 84.56.060	Tax receipts – Current tax only may be paid.
RCW 84.56.070	Personal property – Distraint and sale, notice, property incapable of manual delivery, property about to be removed or disposed of.
RCW 84.56.090	Distraint and sale of property about to be removed, dissipated, sold, or disposed of – Computation of taxes, entry on rolls, tax liens.
RCW 84.56.120	Removal of property from county or state after assessment without paying tax.
RCW 84.56.150	Removal of personalty – Certification of tax by treasurer.
RCW 84.56.160	Certification of statement of taxes and delinquency.
RCW 84.56.170	Collection of certified taxes – Remittance.
RCW 84.56.200	Removal of timber or improvements on which tax is delinquent – Penalty.
RCW 84.56.210	Severance of standing timber assessed as realty – Timber tax may be collected as personalty tax.
RCW 84.56.220	Lien of personalty tax follows insurance.
RCW 84.56.230	Monthly distribution of taxes collected.
RCW 84.56.240	Cancellation of uncollectible personalty taxes.
RCW 84.56.250	Penalty for willful noncollection or failure to file delinquent list.
RCW 84.56.260	Continuing responsibility to collect taxes, special assessments, fees, rates, or other charges.
RCW 84.56.270	Court cancellation of personalty taxes more than four years delinquent.
RCW 84.56.280	Settlement with state for state taxes – Penalty.
RCW 84.56.290	Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list.
RCW 84.56.300	Annual report of collections to county auditor.
RCW 84.56.310	Interested person may pay real property taxes.

RCW 84.56.320	Recovery by occupant or tenant paying realty taxes.
RCW 84.56.330	Payment by mortgagee or other lien holder.
RCW 84.56.340	Payment on part of parcel or tract or on undivided interest or fractional interest – Division – Certification – Appeal.
RCW 84.56.360	Separate ownership of improvements – Separate payment authorized.
RCW 84.56.370	Separate ownership of improvements – Procedure for segregation of improvement tax.
RCW 84.56.380	Separate ownership of improvements – Segregation or payment not to release lien.
RCW 84.56.430	Relisting and relevy of tax adjudged void.
RCW 84.56.440	Ships and vessels – Collection of taxes – Delinquent taxes – Valuation and assessment of unlisted ships or vessels.
RCW 84.68.010	Injunctions prohibited – Exceptions.
RCW 84.68.020	Payment under protest – Claim not required.

Other References

AGO 1971, No. 37	Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization.
AGO 1976, No. 16	Offices and officers – County – Treasurer – Taxation – Funding costs of property tax foreclosures. Pier 67, Inc. v. King County, (1977) 89 W2d 379, 573 P2d 2.

4.4 Lien of Taxes

RCW 84.40.390	Loss of exempt status – Taxes constitute lien on property.
RCW 84.56.220	Lien of personalty tax follows insurance.
RCW 84.56.270	Court cancellation of personalty taxes more than four years delinquent.
RCW 84.56.310	Interested person may pay real property taxes.
RCW 84.56.330	Payment by mortgagee or other lien holder.
RCW 84.60.010	Priority of tax lien.
RCW 84.60.020	Attachment of tax liens.
RCW 84.60.040	Charging personalty tax against realty.
RCW 84.60.050	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Effect.
RCW 84.60.070	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required.

Other References

- [AGLO 1975, No. 56](#) Taxation -- Real property -- Liens -- Status of personal property tax lien attaching to real property under RCW 84.60.020.
- [AGO 1975, No. 11](#) Taxation -- Real property -- Liens -- Acquisition of taxable real property by United States agency.
- Pierce County v. Wingard, (1971) 5 WA 568, 490 P2d 129.

4.5 Omitted Property and Omitted Value

- [RCW 84.08.030](#) Additional powers -- To test work of assessors -- Supplemental assessment lists -- Audits.
- [RCW 84.40.080](#) Listing omitted property or improvements.
- [RCW 84.40.085](#) Limitation period for assessment of omitted property or value -- Notification to taxpayer of omission -- Procedure.
- [WAC 458.14.015](#) Jurisdiction of county boards of equalization.

4.6 Destroyed Property

- [RCW 36.21.080](#) New construction building permits -- When property placed on assessment rolls.
- [RCW 84.70.010](#) Reduction in value -- Abatement -- Formulas -- Appeal.
- [RCW 84.70.040](#) Arson destroyed property.

4.7 Refunds

- [RCW 84.69.010](#) Definitions.
- [RCW 84.69.020](#) Grounds for refunds -- Determination -- Payment -- Report.
- [RCW 84.69.030](#) Procedure to obtain order for refund.
- [RCW 84.69.040](#) Refunds may include amounts paid to state, and county and taxing district taxes.
- [RCW 84.69.050](#) Refund with respect to amounts paid state.
- [RCW 84.69.060](#) Refunds with respect to county, state, and taxing district taxes.
- [RCW 84.69.070](#) Refunds with respect to taxing districts -- Administrative expenses -- Disposition of funds upon expiration of refund orders.
- [RCW 84.69.080](#) Refunds with respect to taxing districts -- Not to be paid from county funds.
- [RCW 84.69.090](#) To whom refund may be paid.
- [RCW 84.69.100](#) Refunds shall include interest -- Written protests not required -- Rate of interest.
- [RCW 84.69.110](#) Expiration date of refund orders.
- [RCW 84.69.120](#) Action on rejected claim -- Time for commencement.

RCW 84.69.130	Claim prerequisite to action – Recovery limited to ground asserted.
RCW 84.69.140	Interest shall be allowed on amount recovered.
RCW 84.69.150	Refunds within sixty days.
RCW 84.69.160	Chapter does not supersede existing law.
RCW 84.69.170	Payment under protest not required.
WAC 458-18-210	Refunds – Procedure – Interest.
WAC 458-18.215	Refunds – Payment under protest requirements.
WAC 458-18-220	Refunds – Rate of interest. (Updated annually.)

Other References

AGO 1967, No. 20	Taxation – Notice – Persons entitled to notice of property taxes due – Refund of taxes paid without protest.
AGO 1969, No. 21	Taxation – Exemption – Refund of property taxes to persons exempt under RCW 84.36.128.
AGO 1984, No. 21	Taxation – Property – Administrative refund of certain property taxes.

4.8 Reassessment of Property

RCW 84.08.060	Additional powers – Power over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
RCW 84.56.430	Relisting and relevy of tax adjudged void.

4.8.1 Conveyances

Chapter 64.04 RCW	Conveyances
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4.9 Recovery of Taxes Paid or Property Sold for Taxes

RCW 84.68.010	Injunctions prohibited – Exceptions.
RCW 84.68.020	Payment under protest – Claim not required.
RCW 84.68.030	Judgment – Payment – County tax refund fund.
RCW 84.68.040	Levy for tax refund fund.
RCW 84.68.050	Venue of action – Intercounty property.
RCW 84.68.060	Limitation of actions.
RCW 84.68.070	Remedy exclusive – Exception.
RCW 84.68.080	Action to recover property sold for taxes – Tender is condition precedent.
RCW 84.68.090	Action to recover property sold for taxes – Complaint.

RCW 84.68.100	Action to recover property sold for taxes – Restrictions construed as additional.
RCW 84.68.110	Small claims recoveries – Recovery of erroneous taxes without court action.
RCW 84.68.120	Small claims recoveries – Petition – Procedure of county officers – Transmittal of findings to department of revenue.
RCW 84.68.130	Small claims recoveries – Procedure of department of revenue.
RCW 84.68.140	Small claims recoveries – Payment of refunds – Procedure.
RCW 84.68.150	Small claims recoveries – Limitation as to time and amount of refund.
WAC 458-18-215	Refunds – Payment under protest requirements.

Other References

AGO 1974, No. 6	Offices and officers -- County -- Assessor -- Taxation -- Real property -- Exemptions.
AGO 1981, No. 3	Taxation -- Property -- Counties -- Cities and towns -- Application of 106 percent limitation to county tax refund levy. Star Iron & Steel Co. v. Pierce County, (1971) 5 WA 515, 288 P2d 776.

CHAPTER 5 – Exemptions and Deferrals

5.1 Senior Citizens

RCW 84.36.379	Residences – Property tax exemption – Findings.
RCW 84.36.381	Residences – Property tax exemptions – Qualifications.
RCW 84.36.383	Residences – Definitions.
RCW 84.36.385	Residences – Claim for exemption – Forms – Change of status – Publication and notice of qualifications and manner of making claims.
RCW 84.36.387	Residences – Claimants – Penalty for falsification – Reduction by remainderman. <i>(Effective until July 1, 2004.)</i>
RCW 84.36.389	Residences – Rules and regulations – Audits – Confidentiality – Criminal penalty.
RCW 84.36.815	Initial application, renewal declaration for exemption – Affidavit certifying exempt status – Exemption effective for following year.
RCW 84.40.178	Exempt residential property – Maintenance of assessed valuation – Notice of change.
458-16A-100	Senior citizen and disabled person exemption – Definitions.
458-16A-110	Senior citizen and disabled person exemption – Gross income.
458-16A-115	Senior citizen and disabled person exemption – Adjusted gross income.
458-16A-120	Senior citizen and disabled person exemption – Determining combined disposable income.
458-16A-130	Senior citizen and disabled person exemption – Qualifications for exemption.
458-16A-135	Senior citizen and disabled person exemption – Application procedures.
458-16A-140	Senior citizen and disabled person exemption – Exemption described – Exemption granted – Exemption denied – Freezing property values.
458-16A-150	Senior citizen and disabled person exemption – Requirements for keeping the exemption.

5.2 Nonprofit Organizations

RCW 15.76.165	Application of counties for capital improvement and maintenance assistance – Exemption of leased property from property taxation.
RCW 84.36.005	Property subject to taxation.
RCW 84.36.010	Public, certain public-private property exempt.
RCW 84.36.020	Cemeteries, churches, parsonages, convents, and grounds.

RCW 84.36.030	Property used for character building, benevolent, protective or rehabilitative social services – Camp facilities – Veteran or relief organization owned property – Property of nonprofit organizations that issue debt for student loans or that are guarantee agencies.
RCW 84.36.031	Property used for character building, benevolent, protective or rehabilitative social services – Property not exempt.
RCW 84.36.032	Administrative offices of nonprofit religious organizations.
RCW 84.36.035	Nonprofit organization engaged in procuring, processing, etc., blood, plasma or blood products.
RCW 84.36.037	Nonprofit organization property connected with operation of public assembly hall or meeting place.
RCW 84.36.040	Nonprofit day care centers, libraries, orphanages, homes or hospitals for the sick or infirm, out-patient dialysis facilities.
RCW 84.36.041	Nonprofit homes for the aging.
RCW 84.36.042	Nonprofit organization, corporation, or association property used to provide housing for persons with developmental disabilities
RCW 84.36.043	Nonprofit organization property used in providing emergency or transitional housing to low-income homeless persons or victims of domestic violence.
RCW 84.36.045	Nonprofit organization property available without charge for medical research or training of medical personnel.
RCW 84.36.046	Nonprofit cancer clinic or center
RCW 84.36.047	Nonprofit organization property used for transmission or reception of radio or television signals originally broadcast by governmental agencies.
RCW 84.36.050	Schools and colleges.
RCW 84.36.060	Art, scientific and historical collections and property used to maintain, etc., such collections – Property of associations engaged in production and performance of musical, dance, artistic, etc., works – Fire engines, implements, and buildings of cities, towns, or fire companies – Humane societies.
RCW 84.36.240	Soil and water conservation districts, personal property.
RCW 84.36.250	Water distribution property owned by nonprofit corporation or cooperative association.
RCW 84.36.260	Property, interests, etc., used for conservation of ecological systems, natural resources, or open space – Conservation or scientific research organizations.
RCW 84.36.262	Cessation of use giving rise to exemption.
RCW 84.36.264	Application for exemption under RCW 84.36.260 , conservation of ecological systems.
RCW 84.36.350	Property owned or used for sheltered workshops for handicapped.

RCW 84.36.470	Agricultural products – Exemption.
RCW 84.36.480	Nonprofit fair associations.
RCW 84.36.550	Nonprofit organizations – Property used for solicitation or collection of gifts, donations, or grants.
RCW 84.36.560	Nonprofit organizations that provide rental housing or used space to very low-income households.
RCW 84.36.570	Nonprofit organizations – Property used for agricultural research and education programs.
RCW 84.36.650	Property used by certain nonprofits to solicit or collect money for artists.

General Provisions

RCW 84.36.800	Definitions.
RCW 84.36.805	Conditions for obtaining exemptions by nonprofit organizations, associations or corporations.
RCW 84.36.810	Cessation of use under which exemption granted – Collection of taxes.
RCW 84.36.812	Additional tax payable at time of sale – Appeal of assessed values.
RCW 84.36.813	Change in use – Duty to notify county assessor – Examination – Recommendation.
RCW 84.36.815	Initial application, renewal declaration for exemption – Affidavit certifying exempt status – Exemption effective for following year.
RCW 84.36.820	Application forms to be mailed to owners of exempt property – Failure to file before due date, effect.
RCW 84.36.825	Application, declaration fee – Waiver authorized – Late filing penalty.
RCW 84.36.830	Review of applications for exemption – Procedure – Approval or denial – Notice.
RCW 84.36.833	Application for exemption or renewal may include all contiguous exempt property.
RCW 84.36.835	List of exempt properties to be prepared and furnished each county assessor.
RCW 84.36.840	Statements – Reports – Information – Filing – Requirements.
RCW 84.36.845	Revocation of exemption approved or renewed due to inaccurate information.
RCW 84.36.850	Review – Appeals.
RCW 84.36.855	Property changing from exempt to taxable status – Procedure.
RCW 84.36.860	Public notice of provisions of act.
RCW 84.36.865	Rules and regulations.
RCW 84.36.900	Severability
RCW 84.36.905	Effective date – Construction

RCW 84.40.315	Federal agencies and property taxable when federal law permits.
RCW 84.40.350	Assessment and taxation of property losing exempt status.
RCW 84.40.360	Loss of exempt status – Property subject to pro rata portion of taxes for remainder of year
RCW 84.40.370	Loss of exempt status – Valuation date – Extension on rolls
RCW 84.40.380	Loss of exempt status – When taxes due and payable – Dates of delinquency – Interest
RCW 84.40.390	Loss of exempt status – Taxes constitute lien on property.
RCW 84.68.010	Injunctions prohibited – Exceptions.
WAC 458-16A-010	Nonprofit homes for the aging.
WAC 458-16A-020	Nonprofit homes for the aging – Initial application and annual renewal.
WAC 458-16-100	Property tax exemptions, generally, rules of construction.
WAC 458-16-110	Applications – Who must file, initial applications, annual declarations, appeals, filing fees, penalties, and refunds.
WAC 458-16-115	Personal property exemptions for household goods, furnishings, and personal effects, and for the head of a family.
WAC 458-16-120	Appeals.
WAC 458-16-130	Change in taxable status of real property.
WAC 458-16-150	Cessation of use – Taxes collectible for prior years.
WAC 458-16-165	Conditions under which nonprofit organizations, associations, or corporations may obtain a property tax exemption.
WAC 458-16-180	Cemeteries.
WAC 458-16-190	Churches, parsonages and convents.
WAC 458-16-200	Land upon which a church or parsonage shall be built.
WAC 458-16-210	Nonprofit organizations or associations organized and conducted for nonsectarian purposes.
WAC 458-16-215	Nonprofit organizations that solicit, collect, and distribute gifts, donations, or grants.
WAC 458-16-220	Church camps.
WAC 458-16-230	Character building organizations.
WAC 458-16-240	Veterans organizations.
WAC 458-16-245	Student loan agencies.
WAC 458-16-260	Nonprofit day care centers, libraries, orphanages, homes for sick or infirm, hospitals, outpatient dialysis facilities.
WAC 458-16-270	Schools and colleges.

WAC 458-16-280	Art, scientific, and historical collections.
WAC 458-16-282	Musical, dance, artistic, dramatic and literary associations.
WAC 458-16-284	Fire companies.
WAC 458-16-286	Humane societies.
WAC 458-16-290	Nature conservancy lands.
WAC 458-16-300	Public meeting hall – Public meeting place – Community meeting hall.
WAC 458-16-310	Community celebration facilities.
WAC 458-16-320	Emergency or transitional housing.
WAC 458-16-330	Sheltered workshops for the handicapped.
WAC 458-16-560	Housing for very low-income households.

Other References

AGO 1976 No. 18	Taxation – Property – Removal of exemption – Taxation of previously exempt property for prior years.
AGO 1977 No. 8	Taxation -- Property – Excise – Leases – Taxation of improvements to leaseholds of public property.
AGO 1979 No. 19	Taxation – Property – Indians – Taxation of property situated on federally-recognized Indian reservations.
	Alaska Land Company, Inc. v. King County, (1969) 77 W2d 247, 461 P2d 339
	United Methodist Church v. Walla Walla County, (1973) 82 W2d 138, 508 P2d 1361
	Timber Traders, Inc. v. Johnston, (1976) 87 W2d 42, 548 P2d 1080
	Catholic Archbishop of Seattle v. Johnston, (1978) 89 W2d 505, 573 P2d 793
	Johnson v. Spokane, (1978) 19 WA 722, 577 P2d 164
	Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619

5.3 Deferral of Special Assessments and/or Property Taxes

RCW 84.38.010	Legislative finding and purpose
RCW 84.38.020	Definitions.
RCW 84.38.030	Conditions and qualifications for claiming deferral.
RCW 84.38.040	Declaration to defer special assessments and/or real property taxes – Filing – Contents – Appeal
RCW 84.38.050	Renewal of deferral – Forms – Notice to renew – Limitation upon special assessment deferral amount.
RCW 84.38.060	Declaration of deferral by agent, guardian, etc.

RCW 84.38.070	Ceasing to reside permanently on property subject to deferral declaration.
RCW 84.38.080	Right to deferral not reduced by contract or agreement.
RCW 84.38.090	Procedure where residence under mortgage or purchase contract.
RCW 84.38.100	Lien of state, mortgage or purchase contract holder – Priority – Amount – Interest.
RCW 84.38.110	Duties of county assessor.
RCW 84.38.120	Payments to local improvement or taxing districts.
RCW 84.38.130	When deferred assessments or taxes become payable.
RCW 84.38.140	Collection of deferred assessments or taxes.
RCW 84.38.150	Election to continue deferral by surviving spouse.
RCW 84.38.160	Payment of part or all of deferred taxes authorized.
RCW 84.38.170	Collection of personal property taxes not affected.
RCW 84.38.180	Forms – Rules and regulations.
WAC 458-18-010	Deferral of special assessments and/or property taxes – Definitions.
WAC 458-18-020	Deferral of special assessments and/or property taxes – Qualifications for deferral.
WAC 458-18-030	Deferral of special assessments and/or property taxes – Declarations to defer – Filing – Forms.
WAC 458-18-040	Deferral of special assessments and/or property taxes – Lien of state – Mortgage – Purchase contract – Deed of trust.
WAC 458-18-050	Deferral of special assessments and/or property taxes – Declarations to renew deferral – Filing – Forms.
WAC 458-18-060	Deferral of special assessments and/or property taxes – Limitations of deferral – Interest.
WAC 458-18-070	Deferral of special assessments and/or property taxes – Duties of the county assessor.
WAC 458-18-080	Deferral of special assessments and/or property taxes – Duties of the department of revenue – State treasurer.
WAC 458-18-090	Deferral of special assessments and/or property taxes – Appeals.
WAC 458-18-100	Deferral of special assessments and/or property taxes – When payable – Collection – Partial payment.
WAC 458-18-500	Deposit of moneys, assessments or taxes – Purpose.
WAC 458-18-510	Definitions.
WAC 458-18-520	Agreement.
WAC 458-18-530	Prohibition of deposit.

WAC 458-18-540	General provisions.
WAC 458-18-550	Expenditure of funds.

5.4 Other Exemptions

5.4.1 Other Exemptions – Improvements to Single Family Dwellings

RCW 84.36.400	Improvements to single family dwellings.
WAC 458-16-080	Improvements to single family dwellings – Definitions – Exemption – Limitation – Appeal rights.

5.4.2 Other Exemptions – Alcohol, Biodiesel, and Wood Biomass Fuels

RCW 82.29A.135	Exemptions – Property used to manufacture alcohol, biodiesel, or wood biomass fuel.
RCW 84.36.635	Property used for the manufacture of alcohol fuel or biodiesel fuel.
RCW 84.36.640	Property used for the manufacture of wood biomass fuel.

5.4.3 Other Exemptions – Multi Unit Dwellings

RCW 84.14.005	Findings.
RCW 84.14.007	Purpose.
RCW 84.14.010	Definitions.
RCW 84.14.020	Exemption – Duration – Valuation – Exceptions.
RCW 84.14.030	Application – Requirements
RCW 84.14.040	Designation of residential targeted area – Criteria – Local designation – Hearing – Standards, guidelines.
RCW 84.14.050	Application – Procedures.
RCW 84.14.060	Approval – Required findings.
RCW 84.14.070	Processing – Approval – Denial – Appeal.
RCW 84.14.080	Fees.
RCW 84.14.090	Filing requirements upon completion – Owner, city – Determination by city – Notice of intention of city not to file – Extension of deadline – Appeal.
RCW 84.14.100	Report – Filing
RCW 84.14.110	Cancellation of exemption – Notice by owner of change in use – Additional tax – Penalty – Interest – Lien – Notice of cancellation – Appeal – Correction of tax rolls.

5.4.4 Other Exemptions – Improvements for Water Quality

- [RCW 84.36.255](#) Improvements to benefit fish and wildlife habitat, water quality, and water quantity – Cooperative assistance to landowners – Certification of best management practice – Limitation – Landowner claim and certification.
- [RCW 89.08.440](#) Best management practices for fish and wildlife habitat, water quality, and water quantity property tax exemption – List – Forms – Certification of claims.
- [RCW 84.36.255](#) Improvements to benefit fish and wildlife habitat, water quality, and water quantity – Cooperative assistance to landowners – Certification of best management practice – Limitation – Landowner claim and certification

5.4.5 Other Exemptions – Parcels Valued at Less Than \$500

- [RCW 84.36.015](#) Property valued at less than five hundred dollars – Exceptions.

5.4.6 Other Exemptions – Personal Property Exemptions

- [RCW 84.36.070](#) Intangible personal property – Appraisal.
- [RCW 84.36.110](#) Household goods and personal effects – Three thousand dollars actual value to head of family.
- [RCW 84.36.120](#) Household goods and personal effects – Definitions.
- [RCW 84.36.300](#) Stocks of merchandise, goods, wares or material – Aircraft parts, etc. – When eligible for exemption.
- [RCW 84.36.310](#) Stocks of merchandise, goods, wares or material – Aircraft parts, etc. – Filing requirements.
- [RCW 84.36.320](#) Stocks of merchandise, goods, wares or material – Inspection of books and records.
- [RCW 84.36.477](#) Business inventories.
- [RCW 84.36.510](#) Mobile homes in dealer's inventory.
- [RCW 84.36.600](#) Computer software.
- [RCW 84.36.630](#) Farming machinery and equipment.
- [RCW 84.36.645](#) Semiconductor materials. (*Contingent effective date; contingent expiration date.*)
- [RCW 84.40.405](#) Rules for agricultural products and business inventories.
- [WAC 458-16-115](#) Personal property exemptions for household goods, furnishings, and personal effects, and for the head of a family.

5.4.7 Historic Property

- [RCW 84.26.010](#) Legislative findings.

RCW 84.26.020	Definitions.
RCW 84.26.030	Special valuation criteria.
RCW 84.26.040	Application -- Fees.
RCW 84.26.050	Referral of application to local review board – Agreement – Approval or denial.
RCW 84.26.060	Notice to assessor of approval – Certification and filing – Notation of special valuation.
RCW 84.26.070	Valuation.
RCW 84.26.080	Duration of special valuation – Notice of disqualification.
RCW 84.26.090	Disqualification for valuation – Additional tax – Lien – Exceptions from additional tax.
RCW 84.26.100	Payment of additional tax – Distribution.
RCW 84.26.110	Special valuation – Request for assistance from state historic preservation officer authorized.
RCW 84.26.120	Rules.
RCW 84.26.130	Appeals from decisions on applications.
WAC 458-15-005	Purpose.
WAC 458-15-010	Authority.
WAC 458-15-015	Definitions.
WAC 458-15-020	Application.
WAC 458-15-030	Multiple applications.
WAC 458-15-040	Costs and fees.
WAC 458-15-050	Qualifications.
WAC 458-15-060	Processing of the agreement.
WAC 458-15-070	Disqualification or removal.
WAC 458-15-080	Disqualification or removal – Effective date.
WAC 458-15-090	Additional tax.
WAC 458-15-100	Appeals
WAC 458-15-110	Exemption of portion of historic property.
WAC 458-15-120	Revaluation and new construction.

5.4.8 Miscellaneous Exemptions

RCW 82.48.110	Aircraft not to be subject to ad valorem tax – Exceptions.
RCW 84.09.040	Penalty for nonperformance of duty by county officers.

RCW 84.36.079	Rights, title, interest, and materials of certain vessels under construction.
RCW 84.36.080	Certain ships and vessels.
RCW 84.36.090	Exemption for other ships and vessels.
RCW 84.36.100	Size of vessel immaterial.
RCW 84.36.105	Cargo containers used in ocean commerce.
RCW 84.36.130	Airport property in this state for smaller airports belonging to municipalities of adjoining states.
RCW 84.36.135	Real and personal property of housing finance commission.
RCW 84.36.210	Public right of way easements.
RCW 84.36.230	Interstate bridges – Reciprocity.
RCW 84.36.301	Legislative finding and declaration.
RCW 84.36.451	Right to occupy or use certain public property, including leasehold interests.
RCW 84.36.487	Air pollution control equipment in thermal electric generation facilities – Records – Payments on cessation of operation.
RCW 84.36.500	Conservation futures on agricultural land.
RCW 84.36.580	Property used to reduce field burning. <i>(Expires January 1, 2007.)</i>
RCW 84.36.590	Property used in connection with privatization contract at Hanford reservation
RCW 84.36.595	Motor vehicles, travel trailers, and campers.
RCW 84.36.605	Sales/leasebacks by regional transit authorities
RCW 84.36.655	Property related to the manufacture of superefficient airplanes. <i>(Contingent effective date; expires July 1, 2024.)</i>

CHAPTER 6 – Taxing Districts

6.1 Taxing Districts

RCW 36.35.290	Easements.
RCW 84.04.120	"Taxing district".
RCW 84.08.140	Appeals from levy of taxing district to department of revenue.
RCW 84.09.030	Taxing district boundaries – Establishment.
RCW 84.09.035	Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Date effective.
RCW 84.09.037	School district boundary changes.
RCW 84.40.090	Taxing districts to be designated – Separate assessments.
RCW 84.40.160	Manner of listing real estate – Maps.
RCW 84.40.170	Plat of irregular subdivided tracts – Notice to owner – Surveys – Costs.
RCW 84.52.025	Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance.
WAC 458-12-140	Taxing district boundaries -- Designation of tax code area.
WAC 458-50-130	Taxing district boundary changes – Estoppel.

6.2 Plats

RCW 36.18.010	Auditor's fees.
RCW 36.80.050	Highway plat book.
RCW 58.08.010	Town plat to be recorded – Requisites.
RCW 58.08.015	Effect of donation marked on plat.
RCW 58.08.020	Additions.
RCW 58.08.030	Plats to be acknowledged – Certificate that taxes and assessments are paid.
RCW 58.08.035	Platted streets, public highways – Lack of compliance, penalty.
RCW 58.08.040	Deposit to cover anticipated taxes and assessments.
RCW 58.08.050	Official plat – Platted streets as public highways.
RCW 58.17.070	Preliminary plat of subdivisions and dedications – Submission for approval – Procedure.
RCW 58.17.080	Filing of preliminary plat – Notice.
RCW 58.17.090	Notice of public hearing.

RCW 58.17.092	Public notice – Identification of affected property.
RCW 58.17.095	Ordinance may authorize administrative review of preliminary plat without public hearing.
RCW 58.17.100	Review of preliminary plats by planning commission or agency – Recommendation – Change by legislative body – Procedure – Approval.
RCW 58.17.110	Approval or disapproval of subdivision and dedication – Factors to be considered – Conditions for approval – Finding – Release from damages.
RCW 58.17.120	Disapproval due to flood, inundation or swamp conditions – Improvements – Approval conditions.
RCW 58.17.130	Bond in lieu of actual construction of improvements prior to approval of final plat – Bond or security to assure successful operation of improvements.
RCW 58.17.140	Time limitation for approval or disapproval of plats – Extensions.
RCW 58.17.150	Recommendations of certain agencies to accompany plats submitted for final approval.
RCW 58.17.155	Short subdivision adjacent to state highway – Notice to department of transportation.
RCW 58.17.160	Requirements for each plat or replat filed for record.
RCW 58.17.165	Certificate giving description and statement of owners must accompany final plat – Dedication, certificate requirements if plat contains – Waiver.
RCW 58.17.170	Written approval of subdivision – Original of final plat to be filed – Copies.
RCW 58.17.180	Review of decision.
RCW 58.17.190	Approval of plat required before filing – Procedure when unapproved plat filed.
RCW 58.17.195	Approval of plat or short plat – Written finding of conformity with applicable land use controls.
RCW 58.17.200	Injunctive action to restrain subdivision, sale, transfer of land where final plat not filed.
RCW 58.17.205	Agreements to transfer land conditioned on final plat approval – Authorized.
RCW 58.17.210	Building, septic tank or other development permits not to be issued for land divided in violation of chapter or regulations – Exceptions – Damages – Rescission by purchaser.
RCW 58.17.212	Vacation of subdivision – Procedure.
RCW 58.17.215	Alteration of subdivision – Procedure.
RCW 58.17.225	Easement over public open space – May be exempt from RCW 58.17.215 – Hearing – Notice.
RCW 58.18.010	Assessor's plat – Requisites, filing, index, etc. – When official plat.
RCW 65.04.030	Instruments to be recorded or filed.

[RCW 65.04.050](#) Index of instruments, how made and kept – Recording of plat names.

6.3 Surveys

[RCW 58.09.020](#) Definitions.

[RCW 58.09.030](#) Compliance with chapter required.

[RCW 58.09.040](#) Records of survey – Contents – Filing – Replacing corner, filing record.

[RCW 58.09.050](#) Records of survey – Processing – Requirements.

[RCW 58.09.060](#) Records of survey, contents – Record of corner, information.

[RCW 58.09.080](#) Certificates – Required – Forms.

[RCW 58.09.090](#) When record of survey not required.

[RCW 58.17.250](#) Survey of subdivision and preparation of plat.

[RCW 58.17.255](#) Survey discrepancy – Disclosure.

6.4 Segregations

[RCW 58.17.020](#) Definitions.

[RCW 84.04.090](#) "Real property".

[RCW 84.04.120](#) "Taxing district".

[RCW 84.04.130](#) "Tract", "lot", etc.

[RCW 84.40.042](#) Valuation and assessment of divided or combined property.

[RCW 84.40.230](#) Contract to purchase public land.

[RCW 84.40.240](#) Annual list of lands sold or contracted to be sold to be furnished assessor.

[RCW 84.40.315](#) Federal agencies and property taxable when federal law permits.

[RCW 84.56.340](#) Payment on part of parcel or tract or on undivided interest or fractional interest – Division – Certification – Appeal.

[RCW 84.60.050](#) Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use -- Effect.

[RCW 84.60.070](#) Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required.

[WAC 458-07-035](#) Listing of property – Subdivisions and segregation of interests.

CHAPTER 7 – Levies

7.1 Levy of Taxes

State Constitution, Art. VII, Sections 1 and 2

RCW 28A.315.305	School district organizational changes – Corporate existence – Payment of bonded indebtedness – Levy authority.
RCW 28A.323.010	Joint school districts – Defined – Designation.
RCW 28A.323.040	Joint school districts – Administration – County to which joint school district considered as belonging.
RCW 28A.323.060	Joint school districts – Directors – Vacancies.
RCW 28A.323.080	Joint school districts – Assessed valuation – Certification.
RCW 28A.323.090	Joint school districts – Levy of tax.
RCW 28A.323.100	Joint school districts – Levy of tax – Remittance to district treasurer.
RCW 29.30.111	Property tax levies – Ballot proposition form. <i>(Effective until July 1, 2004.)</i>
RCW 36.21.100	Annual report to department of revenue on property tax levies and related matters.
RCW 39.67.010	Agreements contingent on property tax levy – Authorized.
RCW 39.67.020	Transfer of funds between taxing districts.
RCW 73.08.080	Tax levy authorized. [Veterans Assistance Fund.]
RCW 84.08.140	Appeals from levy of taxing district to department of revenue.
RCW 84.09.030	Taxing district boundaries – Establishment.
RCW 84.41.050	Budget, levy, to provide funds.
RCW 84.48.110	Transcript of proceedings to county assessors – Delinquent tax for certain preceding years included.
RCW 84.52.010	Taxes levied or voted in specific amounts -- Effect of constitutional and statutory limitations -- Use of hypothetical levy.
RCW 84.52.018	Calculation of tax levy rates when the assessment of highly valued property is in dispute.
RCW 84.52.020	City and district budgets to be filed with county legislative authority.
RCW 84.52.025	Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance.
RCW 84.52.030	Time of levy.
RCW 84.52.040	Levies to be made on assessed valuation.
RCW 84.52.043	Limitations upon regular property tax levies.

RCW 84.52.050	Limitation of levies.
RCW 84.52.052	Excess levies authorized – When – Procedure.
RCW 84.52.053	Levies by school districts authorized – When -- Procedure.
RCW 84.52.0531	Levies by school districts – Maximum dollar amount for maintenance and operation support – Restrictions – Maximum levy percentage – Levy reduction funds – Rules.
RCW 84.52.054	Excess levies – Ballot contents – Eventual dollar rate on tax rolls.
RCW 84.52.056	Excess levies for capital purposes authorized.
RCW 84.52.063	Rural library district levies.
RCW 84.52.065	State levy for support of common schools.
RCW 84.52.067	State levy for support of common schools – Disposition of funds.
RCW 84.52.069	Emergency medical care and service levies
RCW 84.52.070	Certification of levies to assessor.
RCW 84.52.080	Extension of taxes on rolls – Form of certificate – Delivery to treasurer.
RCW 84.52.085	Property tax errors.
RCW 84.52.105	Affordable housing levies authorized – Declaration of emergency and plan required.
RCW 84.52.120	Metropolitan park districts – Protection of levy from prorationing – Ballot proposition.
RCW 84.52.130	Fire protection district excess levies.
RCW 84.52.700	County airport district levy authorized.
RCW 84.52.703	Mosquito control district levies authorized.
RCW 84.52.706	Rural county library district levy authorized.
RCW 84.52.709	Intercounty rural library district levy authorized.
RCW 84.52.712	Reduction of city levy if part of library district.
RCW 84.52.713	Island library district levy authorized.
RCW 84.52.718	Levy by receiver of disincorporated city authorized.
RCW 84.52.719	Second class city levies.
RCW 84.52.721	Unclassified city sewer fund levy authorized.
RCW 84.52.724	City accident fund levy authorized.
RCW 84.52.727	City emergency fund levy authorized.
RCW 84.52.730	City lowlands and waterway projects levy authorized.
RCW 84.52.733	Metropolitan municipal corporation levy authorized.

RCW 84.52.736	Metropolitan park district levy authorized.
RCW 84.52.739	Code city accident fund levy authorized.
RCW 84.52.742	County lands assessment fund levy authorized.
RCW 84.52.745	General county levy authorized.
RCW 84.52.749	County rail district tax levies authorized.
RCW 84.52.750	Solid waste disposal district – Excess levies authorized.
RCW 84.52.751	County hospital maintenance levy authorized.
RCW 84.52.754	Park and recreation service area levies authorized.
RCW 84.52.757	Park and recreation district levies authorized.
RCW 84.52.760	County road fund levy authorized.
RCW 84.52.761	Road and bridge service district levies authorized.
RCW 84.52.763	City firemen's pension fund levy authorized.
RCW 84.52.769	Reduction of city levy if part of fire protection district.
RCW 84.52.772	Fire protection district levies authorized.
RCW 84.52.775	Port district levies authorized.
RCW 84.52.778	Public utility district levy authorized.
RCW 84.52.784	Water-sewer district levies authorized.
RCW 84.52.786	Cultural arts, stadium and convention district tax levies authorized.
RCW 84.52.787	Cemetery district levy authorized.
RCW 84.52.790	Public hospital district levy authorized.
RCW 84.52.793	Air pollution control agency levy authorized.
RCW 84.52.796	Mental retardation and developmental disability services levy authorized.
RCW 84.52.799	Veteran's relief fund levy authorized.
RCW 84.52.802	Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association – Property tax levy authorized.
RCW 84.52.808	River improvement fund levy authorized.
RCW 84.52.811	Intercounty river control agreement levy authorized.
RCW 84.52.814	Flood control zone district levy authorized.
RCW 84.52.817	Irrigation and rehabilitation district special assessment authorized.
RCW 84.52.820	Reclamation district levy authorized.
RCW 84.52.823	Levy for tax refund funds.
RCW 84.55.045	Applicability of chapter to levy by port district for industrial development

district purposes.

RCW 84.56.010	Establishment of tax rolls by treasurer – Public record – Tax roll account – Authority to receive, collect taxes.
RCW 84.56.022	Tax statement to show voter-approved levies.
RCW 84.56.430	Relisting and relevy of tax adjudged void.
RCW 84.68.040	Levy for tax refund fund.
RCW 84.69.020	Grounds for refunds – Determination – Payment – Report.
WAC 458-19-005	Definitions.
WAC 458-19-010	Levy limit and levy rate calculations.
WAC 458-19-020	Levy limit – Method of calculation.
WAC 458-19-025	Restoration of regular levy.
WAC 458-19-030	Levy limit – Consolidation of districts.
WAC 458-19-035	Levy limit – Annexation.
WAC 458-19-040	Levy limit – Newly formed taxing district.
WAC 458-19-045	Levy limit – Removal of limit (lid lift).
WAC 458-19-050	Port district levies.
WAC 458-19-055	Levy limit – Proration of earmarked funds.
WAC 458-19-060	Emergency medical service levy.
WAC 458-19-065	Levy limit – Protection of future levy capacity.
WAC 458-19-070	Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded.
WAC 458-19-075	Constitutional one percent levy limit calculation.
WAC 458-19-080	City annexed by fire protection and/or library districts.
WAC 458-19-085	Refunds – Procedures – Applicable limits.
WAC 458-19-550	State levy – Apportionment between counties.

Other References

AGO 1965-66, No. 65	Taxation – Property – Valuation – "True and fair value."
AGLO 1975, No. 12	Districts – Schools – Elections – Ballot titles.
AGLO 1976, No. 70	Taxation – Real property – Counties – Deadline for annual property tax levies.
AGO 1977, No. 7	Taxation – Property – Pensions – Retirement – Police – Firemen – LEOFF – Property taxes for firemen's pension fund.
AGO 1977, No. 9	Taxation – Property – Cities and towns – Local improvements – Applicability of statutory tax limitation to certain municipal property taxes.
AGLO 1978, No. 29	Districts – Port – Taxation – Restrictions upon property taxation by newly formed

port district.

[AGO 1981, No. 11](#)

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Alaska Land Company, Inc. v. King County, (1969) 77 W2d 247, 461 P2d 339.

Dept. of Revenue v. Hoppe, (1973) 82 W2d 549, 512 P2d 1094.

Sator v. Dept. of Revenue, (1977) 89 W2d 338, 572 P2d 1094.

Hoppe v. King County, (1980) 95 W2d 332, 622 P2d 845.

7.2 Limitations

[RCW 84.55.005](#)

Definitions.

[RCW 84.55.010](#)

Limitations prescribed.

[RCW 84.55.0101](#)

Limit factor – Authorization for taxing district to use one hundred one percent or less – Ordinance or resolution.

[RCW 84.55.012](#)

Reduction of property tax levy – Setting amount of future levies.

[RCW 84.55.0121](#)

Reduction of property tax levy for collection in 1998.

[RCW 84.55.015](#)

Restoration of regular levy.

[RCW 84.55.020](#)

Limitation upon first levy for district created from consolidation.

[RCW 84.55.030](#)

Limitation upon first levy following annexation.

[RCW 84.55.035](#)

Inapplicability of limitation to newly-formed taxing district created other than by consolidation or annexation.

[RCW 84.55.040](#)

Increase in statutory dollar rate limitation.

[RCW 84.55.045](#)

Applicability of chapter to levy by port district for industrial development district purposes.

[RCW 84.55.050](#)

Election to authorize increase in regular property tax levy – Limited propositions – Procedure.

[RCW 84.55.060](#)

Rate rules – Educational program – Other necessary action.

[RCW 84.55.070](#)

Inapplicability of chapter to levies for certain purposes.

[RCW 84.55.080](#)

Adjustment to tax limitation.

[RCW 84.55.092](#)

Protection of future levy capacity.

[RCW 84.55.100](#)

Determination of limitations.

[RCW 84.55.110](#)

Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Calculation of taxes due.

[RCW 84.55.120](#)

Public hearing – Taxing district's revenue sources – Adoption of tax increase by ordinance or resolution.

458-19-005	Definitions.
458-19-010	Levy limit and levy rate calculations.
458-19-020	Levy limit – Method of calculation.
458-19-025	Restoration of regular levy.
458-19-030	Levy limit – Consolidation of districts.
458-19-035	Levy limit – Annexation.
458-19-040	Levy limit – Newly formed taxing district.
458-19-045	Levy limit – Removal of limit (lid lift).
458-19-050	Port district levies.
458-19-055	Levy limit – Proration of earmarked funds.
458-19-060	Emergency medical service levy.
458-19-065	Levy limit – Protection of future levy capacity.
458-19-070	Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded.
458-19-075	Constitutional one percent limit calculation.
458-19-080	City annexed by fire protection and/or library districts.
458-19-085	Refunds – Procedures – Applicable limits.

Other References

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AGLO 1976, No. 6	Taxation – Property – Expiration of 106% limitation upon regular property taxes.
AGO 1977, No. 9	Taxation – Property – Cities and towns – Local improvements – Applicability of statutory tax limitation to certain municipal property taxes.
AGLO 1977, No. 9	Districts – Ports – Elections – Bonds – Taxation – Real property – Passage or failure of proposition.
AGLO 1978, No. 29	Districts – Port – Taxation – Restrictions upon property taxation by newly formed port district.
AGO 1978, No. 29	Taxation – Property – Elections – Extent of voter approval required to exceed 106% limitation.
State Constitution, Art. VII, Sec. 2	Limitation on Levies

7.3 Withdrawal or Reannexations of Areas

RCW 27.12.355	Rural county library district, island library district, or intercounty rural library district – Withdrawal or reannexation of areas.
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RCW 27.12.470	Rural partial-county library districts.
RCW 35.61.360	Withdrawal or reannexation of areas. (Metropolitan park district.)
RCW 52.04.056	Withdrawal or reannexation of areas. (Fire protection district.)
RCW 52.04.141	Annexation of contiguous territory not in same county.
RCW 52.04.161	Newly incorporated city or town deemed annexed by district – Withdrawal.
RCW 70.44.235	Withdrawal or reannexation of areas. (Public hospital district.)
RCW 84.55.110	Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Calculation of taxes due.

7.4 Public Hearings – Increasing Revenues

RCW 84.55.120	Public hearing – Taxing district's revenue sources – Adoption of tax increase by ordinance or resolution.
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CHAPTER 8 – Property Tax Annual Ratio Study

RCW 84.12.350	Apportionment of value by department of revenue.
RCW 84.16.110	Apportionment of value to counties by department of revenue.
RCW 84.40.185	Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personalty.
RCW 84.48.075	County indicated ratio – Determination by department – Submission of preliminary ratio to assessor – Rules – Use classes – Review of preliminary ratio – Certification – Examination of assessment procedures – Adjustment of ratio.
RCW 84.48.080	Equalization of assessments – Taxes for state purposes – Procedure – Levy and apportionment – Hypothetical levy for establishing consolidated levy – Rules – Record.
RCW 84.52.065	State levy for support of common schools.
WAC 458-53-010	Declaration of purpose.
WAC 458-53-020	Definitions.
WAC 458-53-030	Stratification of assessment rolls – Real property.
WAC 458-53-050	Land use stratification, sales summary and abstract report.
WAC 458-53-070	Real property sales studies.
WAC 458-53-080	Real property sales sample selection.
WAC 458-53-095	Property values used in the ratio study.
WAC 458-53-100	County generated sales studies.
WAC 458-53-105	Review procedures for county studies.
WAC 458-53-130	Real property appraisal studies.
WAC 458-53-135	Indicated real property ratio – Computation.
WAC 458-53-140	Personal property ratio study.
WAC 458-53-160	Indicated personal property ratio – Computation.
WAC 458-53-200	Certification of county preliminary and indicated ratios – Review.
WAC 458-53-210	Appeals.

CHAPTER 9 – Assessment Roll/Tax Roll

RCW 36.21.080	New construction building permits – When property placed on assessment rolls.
RCW 84.34.090	Extension of additional tax and penalties on tax roll – Lien.
RCW 84.34.100	Payment of additional tax, penalties, and/or interest.
RCW 84.40.020	Assessment date – Average inventory may be used – Public inspection of listing, documents, and records.
RCW 84.40.040	Time and manner of listing.
RCW 84.40.090	Taxing districts to be designated – Separate assessments.
RCW 84.40.160	Manner of listing real estate – Maps.
RCW 84.40.320	Detail and assessment lists to board of equalization.
RCW 84.40.340	Verification by assessor of any list, statement, or schedule – Confidentiality, penalty. <i>(Effective until July 1, 2004.)</i>
RCW 84.48.010	County board of equalization – Formation – Per diem – Meetings – Duties – Records – Correction of rolls – Extending taxes – Change in valuation, release or commutation of taxes by county legislative authority prohibited.
RCW 84.48.034	County board of equalization – Duration of order.
RCW 84.48.050	Abstract of rolls to state auditor – State action if assessor does not transmit, when.
RCW 84.48.080	Equalization of assessments – Taxes for state purposes – Procedure – Levy and apportionment – Hypothetical levy for establishing consolidated levy – Rules – Record.
RCW 84.48.120	Extension of state taxes.
RCW 84.48.130	Certification of assessed valuation to taxing districts.
RCW 84.52.080	Extension of taxes on rolls – Form of certificate – Delivery to treasurer.
RCW 84.56.010	Establishment of tax rolls by treasurer – Public record – Tax roll account – Authority to receive, collect taxes.
RCW 84.56.020	Taxes collected by treasurer – Dates of delinquency – Tax statement notice concerning payment by check – Interest – Penalties.
RCW 84.56.022	Tax statement to show voter-approved levies.
RCW 84.56.025	Waiver of interest and penalties – Circumstances – Provision of death certificate and affidavit for certain waivers.
RCW 84.56.050	Treasurer's duties on receiving rolls – Notice of taxes due.
RCW 84.56.280	Settlement with state for state taxes – Penalty.

RCW 84.56.290	Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list.
RCW 84.56.300	Annual report of collections to county auditor.
WAC 458-07-030	True and fair value – Defined – Criteria – Highest and best use – Data from property owner.
WAC 458-12-115	Personalty – Taxable situs – In general.
WAC 458-14-025	Assessment roll corrections not requiring board action.
WAC 458-14-026	Assessment roll corrections agreed to by taxpayer
WAC 458-30-280	Notice to withdraw from classification.
WAC 458-30-320	Assessment and tax rolls.

Assessment Roll – Public Utilities

RCW 84.12.350	Apportionment of value by department of revenue.
RCW 84.12.360	Basis of apportionment.
RCW 84.12.370	Certification to county assessor – Entry upon tax rolls.
RCW 84.16.040	Annual assessment – Sources of information.
RCW 84.16.050	Basis of valuation – Apportionment of system value to state.
RCW 84.16.090	Assessment roll – Notice of valuation.
RCW 84.16.110	Apportionment of value to counties by department of revenue.
RCW 84.16.120	Basis of apportionment.
RCW 84.16.130	Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.
WAC 458-50-100	Apportionment of operating property to the various counties and taxing districts. In general.

CHAPTER 10 – Special Benefit Assessment Districts

10.1 Diking and Drainage

Diking Districts

- [Chapter 85.05 RCW](#) Diking districts.
- [RCW 85.05.135](#) Special assessments – Budgets – Alternative methods.
- [RCW 85.05.367](#) Lands owned by district exempt from taxation.
- [RCW 85.05.380](#) Public lands subject to assessment – Rights and liabilities of public corporations.
- [Chapter 85.18 RCW](#) Levy for continuous benefits – Diking districts
- [RCW 85.18.010](#) Levy for continuous benefits authorized -- Base benefits.

Drainage Districts

- [Chapter 85.06 RCW](#) Drainage districts and miscellaneous drainage provisions.
- [RCW 85.06.125](#) Special assessments – Budgets – Alternative methods.
- [RCW 85.06.350](#) Public lands subject to assessment – Rights and liabilities of public corporations.

Diking and Drainage District in Two or More Counties

- [Chapter 85.24 RCW](#) Diking and drainage districts in two or more counties.
- [RCW 85.24.065](#) Special assessments – Budgets – Alternative methods.
- [RCW 85.24.250](#) Municipality may contribute.
- [RCW 85.24.275](#) Assessment of state lands.

10.2 Flood Control Districts

Flood Control

- [RCW 86.12.010](#) County tax for river improvement fund – Flood control maintenance account.

Flood Control By Counties Jointly

- [RCW 86.13.010](#) Boundary line rivers – Contract to control.
- [RCW 86.13.030](#) Tax levy in each county – Intercounty river improvement fund.

Flood Control Zone Districts

- [RCW 86.15.160](#) Excess levies, assessments, regular levies and charges – Local improvement districts.

10.3 Irrigation And Rehabilitation Districts

Irrigation Districts

- [Chapter 87.03 RCW](#) Irrigation districts generally.
- [RCW 87.03.240](#) Assessments, how and when made – Assessment roll.
- [RCW 87.03.242](#) Exemption of farm and agricultural land from special benefit assessments.

Irrigation and Rehabilitation Districts

- [Chapter 87.84 RCW](#) Irrigation and rehabilitation districts.
- [RCW 87.84.070](#) Special assessments – Notice and election – Collection.

10.4 Forest Fire Protection Assessment Districts

- [RCW 76.04.610](#) Forest fire protection assessment.

10.5 Horticultural Assessment Districts

- [RCW 15.09.135](#) Assessment – Public hearing – Rate – County review – Lien.

10.6 Mosquito Control Districts

- [Chapter 17.28 RCW](#) Mosquito control districts.
- [RCW 17.28.100](#) Election on proposition to levy tax.
- [RCW 17.28.252](#) Excess levy authorized.
- [RCW 17.28.253](#) District boundaries for tax purposes.
- [RCW 17.28.255](#) Classification of property – Assessments.
- [RCW 17.28.256](#) Assessments – Roll, hearings, notices, objections, appeal, etc.
- [RCW 17.28.257](#) Assessments – Payment, lien, delinquencies, foreclosure, etc.
- [RCW 17.28.260](#) General obligation bonds – Excess property tax levies.

10.7 Pest Control Districts

- [RCW 17.12.080](#) Levies on state and county lands – Levies on state lands to be added to rental or purchase price.

10.8 Reclamation Districts

- [Chapter 89.30 RCW](#) Reclamation districts of one million acres.

10.9 River and Harbor Improvement

- [Chapter 88.32 RCW](#) River and harbor improvements.
- [RCW 88.32.040](#) Establishment of assessment district – Assessments – State lands.

10.10 Road Improvement Districts

- [Chapter 36.88 RCW](#) County road improvement districts.
- [RCW 36.88.080](#) Property included in district – Method of assessment – Assessment limited by benefit.
- [RCW 36.88.085](#) Exemption of farm and agricultural land from special benefit assessments.

10.11 Television Reception Improvement District

- [Chapter 36.95 RCW](#) Television reception improvement districts.

10.12 Weed Districts

- [Chapter 17.04 RCW](#) Weed districts.
- [RCW 17.04.170](#) Indian reservation lands – United States lands.
- [RCW 17.04.180](#) County and state lands.
- [RCW 17.04.240](#) Assessments – Classification of property – Tax levy.
- [RCW 17.04.245](#) Assessment – Tax roll – Collection.

Other References

- [AGO 1984, No. 1](#) Districts – Weed – Taxation – Assessments – Counties – Cities and towns – Applicability of weed district assessments to certain city-owned land.

Intercounty Weed Districts

- [Chapter 17.06 RCW](#) Intercounty weed districts.
- [RCW 17.06.060](#) Directors powers and duties – Taxation – Treasurer – Costs.

CHAPTER 11 – Appeals

11.1 Board of Equalization

RCW 84.08.020	Additional powers – To advise county and local officers – Books and blanks – Reports.
RCW 84.08.060	Additional powers – Powers over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
RCW 84.08.130	Appeals from county board of equalization to board of tax appeals – Notice.
RCW 84.40.038	Petition county board of equalization – Limitation on changes to time limit – Waiver of filing deadline – Direct appeal to state board of tax appeals.
RCW 84.40.150	Sick or absent persons – May report to board of equalization.
RCW 84.40.320	Detail and assessment lists to board of equalization.
RCW 84.48.010	County board of equalization – Formation – Per Diem – Meetings – Duties – Records – Correction of rolls – Extending taxes – Change in valuation, release or commutation of taxes by county legislative authority prohibited.
RCW 84.48.014	County board of equalization – Composition of board – Appointment – Qualifications.
RCW 84.48.018	County board of equalization – Chairman – Quorum.
RCW 84.48.022	County board of equalization – Meetings.
RCW 84.48.026	County board of equalization – Terms – Removal.
RCW 84.48.028	County board of equalization – Clerk – Assistants.
RCW 84.48.032	County board of equalization – Appraisers.
RCW 84.48.034	County board of equalization – Duration of order.
RCW 84.48.036	County board of equalization – Annual budget.
RCW 84.48.038	County board of equalization – Legal advisor.
RCW 84.48.042	County board of equalization – Training school.
RCW 84.48.046	County board of equalization – Operating manual.
RCW 84.48.065	Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed.
RCW 84.48.140	Property tax advisor.
RCW 84.48.150	Valuation criteria including comparative sales to be made available to taxpayer – Change.
WAC 458-14-001	Boards of equalization – Introduction.

WAC 458-14-005	Definitions.
WAC 458-14-015	Jurisdiction of county boards of equalization.
WAC 458-14-025	Assessment roll corrections not requiring board action.
WAC 458-14-026	Assessment roll corrections agreed to by taxpayer.
WAC 458-14-035	Qualifications of members – Term – Organization of board – Quorum – Adjournment – Alternate and interim members.
WAC 458-14-046	Regularly convened session – Board duties – Presumption – Equalization to revaluation year.
WAC 458-14-056	Petitions – Time limits – Waiver of filing deadline for good cause.
WAC 458-14-066	Requests for valuation information – Duty to exchange information – Time limits.
WAC 458-14-076	Hearings on petitions.
WAC 458-14-087	Evidence of value – Admissibility – Weight.
WAC 458-14-095	Record of hearings.
WAC 458-14-105	Hearings – Open sessions – Exceptions.
WAC 458-14-116	Orders of the board – Notice of value adjustment – Effective date.
WAC 458-14-127	Reconvened boards – Authority.
WAC 458-14-136	Hearing examiners.
WAC 458-14-146	Conflicts of interest.
WAC 458-14-156	Training seminars.
WAC 458-14-160	Continuances – Ex parte contact.
WAC 458-14-170	Appeals to the state board of tax appeals.
WAC 458-14-171	Direct appeals to board of tax appeals.

Other References

AGO 1971, No. 37	Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization.
AGO 1971, No. 31	Taxation – Real property – Application of tax exemption provided under Chapter 288, Laws of 1971, 1st Ex. Sess., to heirs or grantees of a tax exempt property owner.
AGO 1972, No. 23	Taxation – Real property – Exemption – Elderly – Sale to noneligible grantee – Portion of tax to be paid.
AGO 1973, No. 16	Offices and officers – County – Board of equalization – Taxation – Jurisdiction of county board of equalization to increase property tax valuation without notice.
AGO 1977, No. 21	Districts – Diking – Elections – Eligibility of contract purchasers to vote in

diking district elections.

[AGO 1986, No. 3](#)

Counties – Assessor – Taxes – Valuation of property – Presumption of correctness.

Nichel v. Lancaster (1982) 97 W2d 620, 647 P2d 1021.

Island County on Assessment Ratios v. Dept. of Revenue (1972) 81 W2d 193, 500 P2d 756.

11.2 Board of Tax Appeals

[RCW 82.03.010](#)

Board created.

[RCW 82.03.020](#)

Members – Number – Qualifications – Appointment.

[RCW 82.03.030](#)

Terms – Vacancies.

[RCW 82.03.040](#)

Removal of members – Grounds – Procedure.

[RCW 82.03.050](#)

Operation on part time or full time basis – Salary – Compensation – Travel expenses.

[RCW 82.03.060](#)

Members not to be candidate or hold public office, engage in inconsistent occupation nor be on political committee – Restriction on leaving board.

[RCW 82.03.070](#)

Executive director, tax referees, clerk, assistants.

[RCW 82.03.080](#)

Chairman.

[RCW 82.03.090](#)

Office of board – Quorum – Hearings.

[RCW 82.03.100](#)

Findings and decisions – Signing – Filing – Public inspection.

[RCW 82.03.110](#)

Publication of findings and decisions.

[RCW 82.03.120](#)

Journal of final findings and decisions.

[RCW 82.03.130](#)

Appeals to board – Jurisdiction as to types of appeals – Filing.

[RCW 82.03.140](#)

Appeals to board – Election of formal or informal hearing.

[RCW 82.03.150](#)

Appeals to board – Informal hearings, powers of board or tax referees – Assistance.

[RCW 82.03.160](#)

Appeals to board – Formal hearings, powers of board or tax referees – Assistance.

[RCW 82.03.170](#)

Rules of practice and procedure.

[RCW 82.03.180](#)

Judicial review.

[RCW 82.03.190](#)

Appeal to board from denial of petition or notice of determination as to reduction or refund – Procedure – Notice.

[RCW 82.03.200](#)

Appeals from county board of equalization – Evidence submission in advance of hearing.

[RCW 84.08.060](#)

Additional powers – Powers over county boards of equalization – Reconvening

– Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.

[RCW 84.08.130](#) Appeals from county board of equalization to board of tax appeals – Notice.

[Chapter 456-09 WAC](#) Formal hearings – Practice and procedure.

[Chapter 456-10 WAC](#) Informal hearings – Practice and procedure.

11.3 Other Appeals

[RCW 84.08.050](#) Additional powers – Access to books and records – Hearings – Investigation of complaints. **(Effective until July 1, 2004.)**

[RCW 84.08.140](#) Appeals from levy of taxing district to department of revenue.

[RCW 84.12.340](#) Hearings on assessment, time and place of.

[RCW 84.14.070](#) Processing – Approval – Denial – Appeal

[RCW 84.16.100](#) Hearings, time and place of.

[RCW 84.26.130](#) Appeals from decisions on applications. (Historic property.)

[RCW 84.33.130](#) Forest land valuation – Application by owner that land be designated and valued as forest land – Hearing – Rules – Approval, denial of application – Appeal.

[RCW 84.34.035](#) Applications for current use classification – Approval or denial – Appeal – Duties of assessor upon approval.

[RCW 84.34.108](#) Removal of classification – Factors – Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions.

[RCW 84.36.385](#) Residences – Claim for exemption – Forms – Change of status – Publication and notice of qualifications and manner of making claims.

[RCW 84.36.812](#) Additional tax payable at time of sale – Appeal of assessed values.

[RCW 84.36.850](#) Review – Appeals.

[RCW 84.38.040](#) Declaration to defer special assessments and/or real property taxes – Filing – Contents – Appeal.

[RCW 84.40.039](#) Reducing valuation after government restriction – Petitioning assessor – Establishing new valuation – Notice – Appeal – Refund

[RCW 84.70.010](#) Reduction in value – Abatement – Formulas – Appeal.

[WAC 458-53-210](#) Appeals.

CHAPTER 12 – Annual Reports

Reports Requested from Counties

<u>DUE DATE</u>	<u>REPORT TITLE</u>	<u>FILED BY</u>	<u>FILED WITH</u>
February 28	Assessment and Levies Due (Levy Report Use – REV 90 0003E)	Assessor	DOR
February 28	County Senior Citizen Relief	Assessor	DOR – Research
February 28	County Property Tax Collections (Calendar Year) _____	Treasurer	DOR – Research
March 1	Taxing District Boundary Report (Code Area Changes)	Assessor	DOR – Property Tax
March 1	Revaluation Plan (Due the year preceding the new re-inspection cycle)	Assessor	DOR – Property Tax
July 15	Real Property Sales Study Tax (Computer printout)	Assessor	DOR – Property Tax
July 15	Assessor's Certificate of Assessment Rolls to County Board of Equalization (REV 64 0051)	Assessor	DOR – Property Tax
August 30	End of Fiscal Year Recap for the State Levy	Treasurer	Financial/Employee Services
August 31	Final State Property Tax Levy Values	Assessor	DOR – Research
September 15	Assessor's Certificate of New Construction Value (REV 64 0059)	Assessor	DOR – Property Tax
September	Request for Changes / Corrections To Legal Descriptions of Exempt Property (printout)	Assessor	DOR – Property Tax
October 15	County Revaluation Progress Report (REV 64 0089 filed annually)	Assessor	DOR – Property Tax
November 1	Abstract of Assessed Values	Assessor	DOR – Research
November 1	Refund Fund Levy Report	Treasurer	DOR – Research
February 28	Taxing District Levy Computation Worksheets (REV 64 0005)	Assessor	DOR – Research (DOR review)
February 28	Taxing District Levy Computation Worksheets (REV 64 0006) Populations of 10,000 or more	Assessor	DOR – Research (DOR review)
Monthly	Statement of Taxes Collected Real Estate Excise Tax (REV 84 0005)	Treasurer	DOR – Special Programs

CHAPTER 13 – Record Retention

[General Records Retention Schedule for Local Government Agencies](#)

APPENDIX A – Definitions and Terminology

The following definitions/terminologies are taken from specific property tax statutes, property tax rules, bulletins, advisories, or Black's Law Dictionary:

- A -

Ad valorem tax	A tax based on the value of property.
Additional tax (Current Use) RCW 84.34.108	The difference between the property tax paid as open space land, farm and agricultural land, or timber land and the amount of property tax otherwise due and payable for the seven years last past had the land not been so classified; plus interest upon the amounts of such additional tax paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty if the land had been assessed without penalty if the land had been assessed without regard to classification.
Additional tax (Historic Property) RCW 84.26.090 WAC 458-15-015	"Additional taxes, interest and penalties: (a) The cost multiplied by the levy rate in each year the property was subject to special valuation; plus (b) interest on the amounts of the additional tax at the statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the property had not been valued as historic property under chapter 84.26 RCW; plus (c) a penalty equal to twelve percent of the amount determined in (a) and (b)."
Advance tax (Quick collect) RCW 84.56.070	Tax collected on personal property, which is to be sold, moved, or liquidated. The tax is calculated and collected on current year levy, based on new value.
Advisory value RCW 84.41.110 WAC 458-53-020	The true and fair value determinations by department appraisers or auditors made at the request of the county assessor. The value made by them shall not in any manner be binding upon the assessor.
Anticipated taxes RCW 58.08.040	Any person filing a plat subsequent to May 31 in any year and prior to the date of collection of taxes shall deposit with the county treasurer a sum equal to the product of the county assessor's latest valuation on unimproved property in such subdivision multiplied by the current year's dollar rate increased by 25 percent on the property platted. This amount is sometimes referred to as an advance tax.
Appraisal	An estimate of value.
Assessment date RCW 84.40.020 WAC 458-12-360	All real and personal property in this state that is subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed.
Assessment ratio RCW 84.40.030	All property shall be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.

Assessed value RCW 84.04.020 RCW 84.04.030	<p>The terms "assessed valuation of taxable property," "valuation of taxable property," "value of taxable property," "taxable value of property," "property assessed," and "value," whenever used in any statute, law, charter or ordinance with relation to the levy of taxes in any taxing district, shall be held and construed to mean "assessed value of property" as defined in RCW 84.04.030.</p> <p>RCW 84.04.030 – Assessed value of property shall be held and construed to mean aggregate valuation of property subject to taxation by any taxing district as placed on the last completed and balanced tax rolls of the county preceding the date of any tax levy.</p>
Assessment year RCW 84.40.020 RCW 84.04.040	<p>January 1 through December 31st of any year. The year the property is listed and assessed by the county assessor.</p> <p>The assessment year is the calendar year prior to the year the taxes become due and payable.</p>

- B -

Board of equalization – County RCW 84.48.010 WAC 458-14-001	The county governmental authority has the option of either appointing the members or constituting the board. The board shall consist of not less than three nor more than seven members and this board shall convene in June, July, and November at a time set by statutes.
Board of equalization – State	The state board of equalization means the Department of Revenue of the state of Washington.
Bond	A written promise/document to pay a specified sum of money at a specified date or dates in the future together with periodic interest. Revenue and general obligation bond.
Boundary change RCW 84.09.030 WAC 458-12-140	Any change in taxing district boundaries. For the purpose of property taxation and the levy of property taxes, the boundaries of counties, cities and all other taxing districts existing on the first day of March of the year in which the levy is made.

- C -

Cancellation	Reduction to the tax roll after the roll has been certified for collection for a specific year.
Change of use Chapter 84.34 RCW Chapter 84.33 RCW	When land which is classified under chapter 84.34 RCW or chapter 84.33 RCW is applied to some other use.
Change of venue (<i>Black's Law Dictionary</i>)	The removal of a suit begun in one county or district to another county or district for trial, though the term is also sometimes applied to the removal of a suit from one court of the same county or district.
Compensating tax Chapter 84.33 RCW	Tax calculated on removal from designated forest land classification.

Compliance, Notice of RCW 84.26.080 WAC 458-15-070	An affidavit on the real estate excise tax form which is signed by the new owner/owners at the time of sale or transfer of ownership of historic property when they desire the property to continue under that respective classification.
Consolidated taxing district WAC 458-12-140	A combination of all taxing districts whose combined levy for tax purposes makes up the total levy applicable to an individual property.
Constitutional limitation RCW 84.55.010	<p>The levy for a taxing district in any year shall be set so that the regular property taxes payable in the following year shall not exceed one hundred one percent of the amount of regular property taxes lawfully levied for such district in the highest of the three most recent years in which such taxes were levied for such district plus an additional dollar amount calculated by multiplying the increase in assessed value resulting from new construction, improvements to property and any increase in the assessed value of state assessed property by the regular property tax levy rate of that district for the preceding year.</p> <p>The constitutional limitation is often referred to as the "101% limit" or "levy limit."</p>
Contiguous RCW 84.34.020	<p>Land adjoining and touching other property held by the same ownership.</p> <p>Land divided by a public road, railroad, public right of way, or waterway, but otherwise an integral part of a farming operation.</p>
County commissioner RCW 36.32.005	The term county commissioners when used in Title 36 or other provision of law shall include the governmental authority empowered to so act under the provisions of a charter adopted by any county of the state.
County governmental authority	The board of county commissioners or county legislative body as established under Home Rule Charter.
County legislative authority WAC 458-18-510	The county commissioners, or in a case of a home rule charter county, the governmental authority empowered to so act.
County recording authority RCW 84.04.045 WAC 458-15-015	The county auditor or the county recording authority as authorized under Home Rule Charter.
Coupon	The interest document specifying the amount of interest and date of payment, attached to a bond or coupon warrant.
Coupon warrant	A warrant payable to the bearer with interest coupons attached. When issued, constitutes a general obligation of the district.
Current assessment year	The year the property is listed and valued by the county assessor.
Current tax year	The year the taxes are due and payable.
Current use Chapter 84.34 RCW	Present use of the land.

- D -

Deferred taxes RCW 84.38.010 WAC 458-18-010	A retired person qualifying under RCW 84.36.381 through 84.36.389 may elect to defer payment of special assessments and/or real property taxes on his/her residence an amount of up to 80% of their equity.
Delinquent assessments	Assessment remaining unpaid on and after the due date for which a penalty for non-payment is attached.
Delinquent interest RCW 84.56.020	Penalty for non-payment of a tax or assessment by due date.
Department RCW 84.04.047	Department means the Department of Revenue of the state of Washington.
Designated forest land Chapter 84.33 RCW	Land which is primarily devoted to and used for growing and harvesting timber but its value for other purposes may be greater than its value for use as forest land.
Destroyed property RCW 36.21.080 RCW 84.70.010	If, on or before December 31 in any calendar year, any real or personal property placed upon the assessment roll of that year is destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than twenty percent as a result of a natural disaster, the true and fair value of such property shall be reduced for that assessment year by an amount determined by taking the true and fair value of such taxable property before destruction or reduction in value and deduct therefrom the true and fair value of the remaining property after destruction or reduction in value.
District WAC 458-18-510	District means any county, city, town, port district, school district, road district, water district, fire district, other municipal corporation, now or hereafter existing, having the power or authorized by law to levy or have levied for it, burdens on property for the purposes of obtaining revenue for public purposes, but shall not include the state.

- E -

Eminent domain, Power of	The right of government to take private property for public use (usually by purchase).
EMS RCW 84.52.069	Emergency Medical Service.
Ex officio	By virtue of the office.
Excess levy RCW 84.52.052	Levy of additional taxes by any taxing district over and above the regular/statutory rate. Approved by the electors at a special or general election. Voter approved levies in accordance with RCW 84.52.052; this does not include the EMS, Port, and PUD districts.
Export	An export is an article that is sent, taken or carried out (<i>Black's Law</i>

Dictionary) of a state destined to a foreign country. (Rules relating to the Revenue Act of 1935, Washington state tax commission, p. 135.)

- F -

Farm and agricultural land RCW 84.34.020	Land devoted primarily to the production of livestock and agricultural commodities, etc.
Fiscal year RCW 84.04.040	The assessment year and fiscal year shall commence January 1 st and end December 31 st in each year.
Floating home RCW 82.45.032	A building on a float used in whole or in part for human habitation as a single family dwelling, which is not designed for self propulsion by mechanical means or for propulsion by means of wind, and which is on the property tax rolls of the county in which it is located.
Foreign commerce	Means that commerce, commercial intercourse, traffic or trade which involves the purchase, sale or exchange of property and its transportation, or the transportation of persons, or the transportation of communications or electrical energy, from a state or territory of the United States to a foreign country, or from a foreign country to a state or territory of the United States. It includes fish, seafood, or other products originating on the high seas beyond the territorial limits of the state. (Rules relating to the Revenue Act of 1935, Washington state tax commission, p. 135.)
Forest land RCW 84.33	"Forest land" is synonymous with "designated forest land" and means any parcel of land that is twenty or more acres or multiple parcels of land that are contiguous and total twenty or more acres that is or are devoted primarily to growing and harvesting timber. Designated forest land means the land only and does not include a residential homesite.

- G -

Gender, Number and RCW 84.04.065	Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males.
General obligation bond RCW 39.53.010	Any bond, note, warrant, certificate of indebtedness, or other obligation of a public body which constitutes an indebtedness within the meaning of the constitutional debt limitation.

- H -

Highest and best use	Basis for valuing property for assessment purposes. Highest and best use is the most profitable likely use for which a property can be put. It is the use, which will yield the highest return on the owner's investment.
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Historic property RCW 84.26.020 WAC 458-15-015	Real property together with improvements thereon, except property listed in a register primarily for objects buried below ground, which is: (a) Listed in a local register of historic places created by comprehensive ordinance, certified by the secretary of the interior as provided in P.L. 96-515; or (b) Listed in the national register of historic places.
Householder RCW 84.04.050	Every person, married or single, who resides within the state of Washington being the owner or holder of an estate or having a house or place of abode, either as owner or lessee.

- I -

Import	An import is an article, which comes from a foreign country (not from a state, territory, or possession of the United States) or originates on the high seas and is brought into the taxing jurisdiction of a state. (Rules relating to the Revenue Act of 1935, Washington State Tax Commission, p. 135.)
Indicated personal property ratio WAC 458-53-160	The sum of the actual total county assessed values is divided by the sum of the indicated market values to determine the county indicated personal property ratio.
Indicated real property ratio WAC 458-53-135	The sum total real property assessed and true and fair values, forest land assessed and true and fair values, and current use assessed and true and fair values.
Interstate WAC 458-12-115	Goods in transit to this state from another state.
Interstate commerce	Includes, but is not limited to, that commerce, commercial intercourse, traffic, or trade which involves the purchase, sale or exchange of property and its transportation, or the transportation of persons, from one state or territory of the United States to another. (Rules relating to the Revenue Act of 1935, Washington state tax commission, p. 135.)
Intrastate WAC 458-12-115	Goods in transit from one point in this state to another point within this state.

- J -

Joint taxing district	A district that lies in more than one county, such as a jointly supported school district.
Judgment	An amount to be paid or collected by a governmental unit as the result of a court decision, including condemnation awards in payment for private property taken for public use.
July board of equalization RCW 84.48.010	The Board of Equalization convenes annually on the 15 th day of July, for a period not to exceed four weeks but shall remain in session not less than 3 days, for the purpose of receiving and equalizing the assessed values for all property listed by the assessor on the real and personal property assessment rolls as of January 1, 12:00 noon meridian time, in the current year. The

board shall hear and act upon all petitions regarding current assessments properly filed by any aggrieved party.

- L -

Land	The soil with everything on it and under it.
Land use code WAC 458-53-020	The identification of each real property parcel by numerical digits as representations of the major use of the property. The Land Use Code is derived from the Standard Land Use Coding Manual as prepared by the Federal Bureau of Public Roads and includes use classifications specified by state law.
Lease for life WAC 458-16A-100	A lease that terminates upon the demise of the lessee.
Legislative authority	Government authority of a city, town, or county.
Levy RCW 84.52.040	The rate percent necessary to raise the amount of taxes for any taxing district within the county computed by an assessed valuation of any property. The total dollar amount is also referred to as a levy.
Life estate WAC 458-16A-100	An estate whose duration is limited to the life of the party holding it or of some other person.
Local review board RCW 84.26.020	A local body designated by the local legislative authority.
Local improvement district (LID)	A single charge levied against a parcel of real property to defray the cost of a public improvement that presumably will benefit only the properties it serves. Public improvements might be assessments for sidewalks, curbs, sewer, or water lines.
Lot, tract, etc.	A piece or parcel of real property and piece or parcel of land is any contiguous quantity of land in the possession of, owned by, or recorded as property of the same claimant, person or company.

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Manifest error RCW 84.68.110	Any error that is clearly evident from an inspection of any assessment list or tax roll itself; or any error that becomes clearly evident upon examination of any record of the county assessor or other public officer, any other error made in process of preparing any assessment list or tax roll and subsequently becoming evident. Providing that the correction of any of the above errors does not involve a revaluation of the property.
Major taxing districts	State, county, city and road districts.
Market value estimate	Value of real property determined by the application of the market data approach, cost approach and income approach. Any one of the three approaches to value, or all of them, or a combination of approaches may

	finally be used in making the final estimate of market value depending on the circumstances. The market data and income approaches shall be considered where applicable in all appraisals.
Mobile home RCW 82.50.010 RCW 46.04.302	A structure, designed and constructed to be transportable in one or more sections, and is built on a permanent chassis, and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities that include plumbing, heating, and electrical systems contained therein.
Modular home RCW 46.04.303	A factory-assembled structure designed primarily for use as a dwelling when connected to the required utilities that include plumbing, heating, and electrical systems contained therein, does not contain its own running gear, and must be mounted on a permanent foundation.
Money, moneys	Money or moneys shall be held to mean gold and silver coin, gold and silver certificates, treasury notes, United States notes, and bank notes.
Municipality	A district having powers of local self-government. City, town, etc., having its own self-government.
- N -	
Net cash rental RCW 84.34.065	Average rental paid on an annual basis, in cash, for the land being appraised and other farm and agricultural land of similar quality and similarly situated that is available for lease for a period of at least three years to any reliable person without unreasonable restrictions on its use for production of agricultural crops.
New construction Chapter 36.21 RCW WAC 458-12-342	The creation of something new rather than the repair or improvement of something already existing. It is the building or erection of something which did not exist before, as distinguished from the alteration or repair of something already existing.
Notice of change of value RCW 84.40.045 WAC 458-12-360	A notice mailed by the assessor to the taxpayer when there is a change in the true and fair value of real property (land and/or improvements) or a change in value of land in open space classification.
Notice of compliance RCW 84.26.080	An affidavit on the real estate excise tax form which is signed by the new owner/owners at the time of sale or transfer of ownership of historic property when they desire the property to continue under that respective classification.
Notice of continuance Chapter 82.45 , 84.33 , and 84.34 RCW Chapter 458-30 and 458-40 WAC	An affidavit on the real estate excise tax form or a separate form which is signed by the new owner/owners at the time of sale or transfer of ownership when classified land (open space, forest land or farm and agricultural land) is desired to continue under the respective classification.
Number and gender RCW 84.04.065	Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word

importing the masculine gender only may be extended and applied to females as well as males.

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Oath/swear RCW 84.04.070	"Oath" may be held to mean affirmation and the word "swear" may be held to mean affirm.
Omitted personal property RCW 84.40.080 WAC 458-12-100	Personal property omitted from the assessment roll. It shall not include personalty that was listed but improperly valued.
Omitted real property RCW 84.40.080 WAC 458-12-050	Real property omitted from the assessment roll for any preceding year at the value for that year. (Limitation of no more than three assessment years from the year of discovery.)
Omitted value RCW 84.40.080 WAC 458-12-050 458-12-100	All personalty that was assessed at less than market value due to inaccurate reporting by the taxpayer or person reporting said property.
Open space land RCW 84.34.020	"Open space land" means (a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or (b) any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, or (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) preserve visual quality along highway, road, and street corridors or scenic vistas, or (viii) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification, or (c) any land meeting the definition of farm and agricultural conservation land under subsection (8) of this section. As a condition of granting open space classification, the legislative body may not require public access on land classified under (b)(iii) of this subsection for the purpose of promoting conservation of wetlands.
Ordinance	An ordinance of a city or town or resolution or other instrument by which the governing body of the public body exercising any power hereunder takes formal action and adopts legislative provisions and matters of some permanency.
Owner	The party or parties having the fee interest in land, except where land is subject to real estate contract "owner" means the contract vendee. Legal owner is the person holding legal title to the property against which property tax is charged. The term lienholder is used on personal property.

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Person RCW 84.04.075	Person shall be construed to include firm, company, association, or corporation.
Personal property RCW 84.04.080	The term personal property is defined in RCW 84.04.080, which should be consulted in any case where it is at all doubtful whether a given piece of property is real or personal.
Plat RCW 58.17.020	A map or representation of a subdivision, showing thereon the division of a tract or parcel of land into lots, blocks, streets and alleys, or other divisions and dedications.
Power of eminent domain	The right of government to take private property for public use (usually by purchase).
Public utilities RCW 84.12.200 Chapter 458-50 WAC	Each company doing intercounty or interstate business in this state that is assessed and has values certified to the county assessor by the Department of Revenue. The term "centrally assessed properties" is sometimes used for these properties. The properties consist of power, communication, and transportation companies.
PUD Title 54 RCW	Public Utility District. The purpose of this district is to conserve the water and power resources of the state of Washington for the benefit of the people thereof, and to supply public utility services including water and electricity for all uses.

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Quick collect RCW 84.56.070	The collection of taxes which have been levied (second Monday of October) on personal property that is about to be moved from the county where it has been assessed, about to be destroyed, sold or disposed of.
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Ratio RCW 84.48.075 WAC 458-53-020	The percentage relationship of real property assessed value to the true and fair value of real property as determined by real property sales, by department appraisals, or by department approved county appraisals, or the percentage relationship of personal property assessed value to the true and fair value of personal property as determined from department audits or from department approved county audits.
Ratio study RCW 84.48.075 WAC 458-53-020	The Department's annual comparison of the relationship between the county assessed values of real and personal property with the market value of that property as determined by the Department's analysis of sales, appraisals, and/or audits or the comparison of the relationship between the county assessed values of real property classified under chapter 84.34 RCW (current use) with the current use value of that property as determined by the department.

Real estate	Land with improvements on it.
Real property	Exclusive rights of possession, dominion, and use. A mental concept of real estate arising from ownership.
Regular property taxes/ regular property tax levies RCW 84.04.140	The term "regular property taxes" and the term "regular property tax levy" shall mean a property tax levy by or for a taxing district which levy is subject to the aggregate limitation set forth in RCW 84.52.043 and 84.52.050 , as now or hereafter amended, or which is imposed by or for a port district or a public utility district.
Rehabilitation RCW 84.26.020	The process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its architectural and cultural values.
Resolution	A special or temporary order of a legislative body (requires less legal formality than an ordinance or statute). (See definition of Ordinance.)
Revaluation RCW 84.41.030 RCW 84.41.041	Each county assessor shall maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule which will result in revaluation of all taxable real property within the county at least once each four years and physical inspection of all taxable real property within the county at least once each six years. The Department may approve a plan that provides that all property in the county be revalued every two years. If the revaluation plan provides for physical inspection at least once each four years, during the intervals between each physical inspection of real property, the valuation of such property may be adjusted to its current true and fair value, such adjustments to be based upon appropriate statistical data. If the revaluation plan provides for physical inspection less frequently than once each four years, during the intervals between each physical inspection of real property, the valuation of such property shall be adjusted to its current true and fair value, such adjustments to be made once each year and to be based upon appropriate statistical data.
Revenue bond RCW 39.53.010	Any bond, note, warrant, certificate of indebtedness, or other obligation for the payment of money issued by a public body or any predecessor of any public body and which is payable from designated revenues or a special fund but excluding any obligation constituting an indebtedness within the meaning of the constitutional debt limitation and any obligation payable solely from special assessments or special assessments and a guaranty fund.

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Sales study RCW 84.40.030 Chapter 458-53 WAC	A study of comparable sales within the past five years for appraisal of real property using all factors as to time of sale, location, physical or other factors affecting value as of the assessment date.
Short plat RCW 58.17.020	The map or representation of a short subdivision.

Short subdivision RCW 58.17.020	The division or redivision of land into four or fewer lots, tracts, parcels, sites, or divisions for the purpose of sale, lease, or transfer of ownership.
Situs, taxable personal property RCW 84.44.010 WAC 458-12-115	Personal property shall be listed and assessed in the county where it is located.
Situs, taxable real property WAC 458-12-055	The situs of real property is at the place where the property is located. The situs of a possessory interest in real property is at the place where the real property is situated. Where a parcel of real property is located in more than one taxing district the portion lying within a particular district is assessable only in that district.
Special assessments WAC 458-18-010	The charge or obligation imposed by local government upon real property specially benefited by improvements.
Special valuation RCW 84.26.020	The determination of the assessed value of the historic property subtracting, for up to ten years, such cost as is approved by the local review board.
State levy RCW 84.48.080	The amount levied in any one year for general state purposes shall not exceed the lawful dollar rate on the dollar of the assessed value of the property of the entire state, which assessed value shall be one hundred percent of the true and fair value of the property in money.
State review board RCW 84.26.020	The advisory council on historic preservation established under chapter 27.34 RCW, or any successor agency designated by the state to act as the state historic preservation review board under federal law.
Stratification WAC 458-53-020	The grouping of the real or personal property assessment records into specific assessed value and/or use categories for ratio sampling and calculation purposes.
Subdivision RCW 58.17.020	The division or redivision of land into five or more lots, tracts, parcels, sites, or divisions for the purpose of sale, lease, or transfer of ownership. This does not include a short subdivision.
Supplemental	Tax added to the roll after the roll has been certified for a specific year.
Survey RCW 58.09.020	Survey shall mean the locating and monumenting in accordance with sound principles of land surveying by or under the supervision of a licensed land surveyor, of points or lines which define the exterior boundary or boundaries common to two or more ownerships or which reestablish or restore general land office corners.
Swear, oath RCW 84.04.070	Oath may be held to mean affirmation, and the word <i>swear</i> may be held to mean affirm.

- T -

Tax/taxes RCW 84.04.100	The word "tax" and its derivatives, "taxes," "taxing," "taxed," "taxation" and so forth shall be held and construed to mean the imposing of burdens upon
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	property in proportion to the value thereof, for the purpose of raising revenue for public purposes.
Tax code area WAC 458-19-005	A geographical area made up of a unique mix of one or more taxing districts, which is established for the purpose of properly calculating, collecting, and distributing taxes. Only one tax code area will have the same combination of taxing districts, with limited exceptions.
Tax lien RCW 84.60.010	<p>All taxes and levies which have been lawfully imposed or assessed upon the real and personal property. Liens include charges and expenses concerning the taxes.</p> <p>A claim that governmental units have upon properties until taxes have been paid.</p>
Taxable situs – personalty RCW 84.44.010 WAC 458-12-115 WAC 458-12-120	Personal property shall be listed and assessed in the county where it is situated. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or place where his business is carried.
Taxable situs – real property WAC 458-12-055	The situs of real property is at the place where the property is located. The situs of a possessory interest in real property is at the place where the real property is situated. Where a parcel of real property is located in more than one taxing district the portion lying within a particular district is assessable only in that district.
Taxing district RCW 84.04.120 WAC 458-12-140 WAC 458-18-510	"Taxing district" shall be held and construed to mean and include the state and any county, city, town, port district, school district, road district, metropolitan park district, water-sewer district or other municipal corporation, now or hereafter existing, having the power or authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.
Taxpayer WAC 458-18-510	<p>The person holding legal title to the property against which tax is charged.</p> <p>"Taxpayer" shall mean any individual, corporation, association, partnership, trust, or estate whose property has been or will be assessed for property tax purposes according to Title 84 RCW.</p>
Timber RCW 84.33.035	"Timber" means forest trees, standing or down, on privately or publicly owned land, and except as provided in RCW 84.33.170 includes Christmas trees and short-rotation hardwoods.
Timber land RCW 84.34.020 (3)	Any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of timber for commercial purposes. Timber land means the land only.

Tract, lot RCW 84.04.130	"Tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands" shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of the same claimant, person, or company.
Trending	Trending consists of adjusting the sale price of a property or the appraisal value from the time of sale or appraisal to a specific point in time, which is the January 1 assessment date.
True and Fair Value RCW 84.40.030 RCW 84.34.065 WAC 458-07-030	The basis of all assessments. Means market value and is the amount of money a buyer willing but not obligated to buy would pay for it to a seller willing but not obligated to sell. In arriving at a determination of such value, the assessing officer can consider only those factors, which can within reason be said to affect the price in negotiations between a willing purchaser and willing seller.

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Uniformity	<p>All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. (Article VII, Section 1, State Constitution.)</p> <p>The county commissioners are the authority that levies the tax (not individual taxing districts) in the county, and all property that comes within their jurisdiction must be uniformly valued and assessed. This rule firmly prohibits the use of varying assessment ratios within the confines of the county borders. The assessor must value all real and personal property at its fair market value and then apply the same or a uniform assessment ratio thereto. (Carroll Barlow, Snohomish County Assessor v. Washington State Tax Commission (1967).)</p>
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Value/valuation (<i>Black's Law Dictionary</i>)	Relationship between a thing desired and a potential purchaser. Volume of goods, commodities, service a thing will command in exchange. It exists in the minds of men (people create value). Value is related to and influenced by need, utility, scarcity, and purchasing power.
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- W X Y Z -

APPENDIX B – Property Tax Advisories

PTA 1.0.2000	Specific Questions Related to Administration of Property Taxes Under I-695.
PTA 2.0.2000	Property Tax Bulletins Cancelled.
PTA 3.0.2000	Implementation of the Agricultural Burning Legislation.
PTA 4.0.2000	SUPERSEDED -- SEE PTA 4.1.2003.
PTA 4.1.2003	Specific Question Pertaining to the Administration and Qualification of the Land on which a Residence is Sited for Property Classified as Farm and Agricultural Land Under Chapter 84.34 RCW. (REVISED)
PTA 5.0.2002	Specific Question Pertaining to Land Classified as Farm and Agricultural Land Under Chapter 84.34 RCW, when the Land Qualifies for Classification because of the Commercial Agricultural Activity Produced from Perennial Plantings.
PTA 7.0.2003	Sales Tax as an Element of Value
PTA 8.0.2003	Appraisal of Bed and Breakfast Establishments.
PTA 9.0.2003	Assessment of Supplies.
PTA 10.0.2003	"True Lease" or Security Agreement.
PTA 11.0.2003	Application of the Soldiers' and Sailors' Civil Relief Act of 1940 to Property Tax Administration.
PTA 12.0.2003	Classification of Land Used for Christmas Tree Production.

APPENDIX C – Forms and Publications

C.1 Forms

Form Number	Title
60 0002	Board Clerk's Record of Hearing *
61 0036	Appraisal Data Sheet *
61 0060	Industrial Property Questionnaire *
61 0061	Rent Information Survey *
62 0021	Application for Designated Forest Land
62 0033	Property Owner's Request for Removal of Designated Forest Land
62 0047	Notice of Removal of Designated Forest Land and Compensating Tax Calculation
62 0048	Notice of Approval for Designated Forest Land
62 0054	Public Timber Personal Property Tax Credit Application
62 0055	Voted Bonds and Capital Project Levies – Timber Tax Distribution *
63 0001	Application for Property Tax and Leasehold Excise Tax Exemption
63 0016	Remittance Memorandum (Senior Deferral) *
63 0017	Deferred Tax Transmittal (Senior Deferral) *
63 0025	Application for Relief Provisions under the Soldiers and Sailors Civil Relief Act of 1940 *
63-0026	Deferred Property Tax or Special Assessment Partial Payment *
63 0027	Application for Exemption of Farm Machinery and Equipment *
63 0028	Notification to Owner of Creation of Local Improvement District and Special Benefit Assessments
64 0001	Petition for Property Tax Refund
64 0002	Senior Citizen and Disabled Persons Exemption from Real Property Taxes *
64 0003	Taxpayer's Claim for Reduction of Assessments and the Abatement of Taxes Resulting from Destroyed Real or Personal Property or Loss of Value in a Declared Disaster Area
64 0004	Levy Limit Calculation for Districts Not Levying Since 1985
64 0005	Computation of Property Tax Levy for District with Population less than 10,000

Form Number	Title
64 0006	<u>Computation of Property Tax Levy for District with Population of 10,000 and Over</u>
64 0009	<u>Application for Exemption for Physical Improvement to a Single Family Dwelling</u>
64 0010	<u>Affidavit of Cooperative Housing or Life Estate for Senior Citizens Exemption</u>
64 0011	<u>Senior Citizen and Disabled Persons Declaration to Defer</u>
64 0012	Report on Property Immune From Taxation *
64 0014	Property Tax on Cessation of Use of Property Previously Exempted *
64 0016	<u>Senior Citizen / Disabled Persons Gross Income Adjustments</u>
64 0018	<u>Change in Status Report – Senior Citizen and Disabled Persons Exemption from Real Property Taxes</u>
64 0021	<u>Application for Classification or Reclassification as Open Space Land or Timber Land for Current Use Assessment</u>
64 0022	<u>Open Space Taxation Agreement</u>
64 0023	<u>Notice of Removal of Current Use Classification and Additional Tax Calculations</u>
64 0024	<u>Current Use Application – Farm and Agricultural Land Classification</u>
64 0027	<u>Notice of Request to Withdraw Current Use Assessment Classification</u>
64 0034	Computation for School District Bond and Maintenance and Operation Levy *
64 0035	<u>Application and Certification of Special Valuation on Improvements to Historic Property</u>
64 0036	<u>Certification of Approval for Special Valuation on Historic Property</u>
64 0037	<u>Removal of Special Valuation on Historic Property</u>
64 0038	<u>Application for Transfer of Designated Forest Land to Current Use Classification</u>
64 0042	<u>Nonprofit Homes for the Aging</u> (1 st year of operation)
64 0043	<u>Nonprofit Homes for the Aging</u> (Subsequent years)
64 0044	Taxpayer Petition to County BOE for Review of Real Property Valuation Determination for Leasehold Excise Tax Purposes *
64 0045	<u>Assessment Roll Correction Agreement Based on a Change of Land Use Designation</u>
64 0046	<u>Taxpayer's Request for Change in Valuation Upon Notice of Decision by Local Government Planning</u>
64 0047	<u>Notice of Continuance – Land Classified as Current Use or Forest Land</u>
64 0048	<u>Request for Reconvening</u> (BOE)
64 0049	Notice of Approval to Hear Property Tax Appeals *

Form Number	Title
64 0050	Notice of Meeting of County BOE *
64 0051	Assessor's Certificate of Assessment Rolls to County BOE
64 0053	Assessor's Answer to Personal Property Petition to the County BOE
64 0055	Assessor's Answer to Real Property Petition
64 0056	Minutes and Proceedings of the County BOE *
64 0058	Order of the County BOE *
64 0059	Assessor's Certificate of New Construction Value to County BOE
64 0060	Application for Change of Classification or Use
64 0061	Petition to the County BOE Requesting Review of Forest Land Designation
64 0062	Assessor's Response to Request for Review of Forest Land Designation
64 0064	County Board of Equalization (Sign-in Sheet) *
64 0066	Assessor's Answer to Petition Appealing Current Use Assessment Valuation or Removal of Classification
64 0070	Notice of Request to Remove Current Use Assessment Classification
64 0071	Notice of Intent to Remove Current Use Assessment Classification
64 0072	Request for Information Verifying Intent to Continue Farm and Agricultural Land Classification
64 0073	Request for Information Verifying Intent to Continue Current Use Classification
64 0075	Taxpayer Petition to the County BOE for Review of Real Property Valuation Determination
64 0076	Taxpayer Petition to the County BOE for Review of Personal Property Valuation Determination
64 0077	Taxpayer Petition to the County BOE for Review of Current Use Determination
64 0078	Assessment Roll Corrections Agreed to by the Taxpayer
64 0079	Request for Direct Appeal to the State Board of Tax Appeals
64 0080	Request for Administration of Appraiser Examination
64 0081	Application for Accreditation as an Ad Valorem Real Property Appraiser
64 0082	Senior Citizens and Disabled Persons Reduction from Leasehold Excise Tax
64 0083	Application for Accreditation Renewal
64 0084	Change in Status Report – Senior Citizens and Disabled Persons Reduction from Leasehold Excise Tax

Form Number	Title
64 0085	Declaration of Trust for Senior Citizens Property Tax Exemptions *
64 0088	Notice of Approval or Denial of Application for Classification as Farm and Agriculture Land
64 0089	County Revaluation Progress Report
64 0090	Taxpayer Petition to the County BOE for Denial of Senior Citizen/Disabled Person Exemption or Deferral Determination
64 0091	Application for Exemption of Improvements Benefiting Fish and Wildlife Habitat, Water Quality, or Water Quantity
64 0092	Annual Certification for Improvements Being Maintained for the Benefit of Fish and Wildlife Habitat, Water Quality, or Water Quantity
64 0093	Notice of Withdrawal of Current Use Assessment Classification
64 0094	Continuing Education Course Approval Application
64 0095	Proof of Disability Statement
64 0096	Prorating worksheet for 1% Constitutional Limit w/ Instructions *
64 0097	Prorating Worksheet for \$5.90 Aggregate Limit w/ Instructions *
65 0004	Private Car Companies Annual Report
65 0005	Railroad Lease Report *
65 0009	Public Utilities Annual Report (Airline Companies – Long form)
65 0012	Public Utilities Annual Report (Liquid Pipeline Companies)
65 0015	Annual Report Acknowledgment *
65 0018	Public Utility District Annual Report
65 0019	Public Utilities Annual Report (Railroad Companies)
65 0029	Public Utilities Annual Report (Telecommunications Companies)
65 0030	Public Utilities Annual Report (Rural Electric Cooperatives)
65 0032	Public Utilities Annual Report (Electric Investor Owned)
65 0033	Public Utilities Annual Report (Natural Gas Pipeline & Distribution)
65 0035	Public Utilities Annual Report (Airline Companies – Short form)
65 0036	Public Utilities Annual Report (Wireless Telecommunications Companies)

* Contact the Department of Revenue for a copy.

C.2 Publications

Form Number	Title
BR 0012	<u>Paying your Property Taxes Under Protest</u>
BR 0022	<u>Taxpayer Rights & Responsibilities</u>
FS 0012	<u>Homeowner's Guide to Property Taxes</u>
FS 0013	<u>Nonprofit Organizations</u>
FS 0046	<u>Open Space Taxation Act</u>
FS 0014	<u>Personal Property Tax</u>
FS 0017 LP	<u>Property Tax Deferrals for Senior Citizens and Disabled Persons</u>
FS 0017 EX	<u>Property Tax Exemptions for Senior Citizens and Disabled Persons</u>
FS 0024	<u>Resolution/Ordinance Procedures for Increasing Property Tax Revenue</u>
FS 0026	<u>Property Tax Tip Sheet – State School Levy</u>
FS 0031	<u>Property Tax Calendar</u>
FS 0034	<u>Appealing Your Property Tax Valuation to the County Board of Equalization</u>

APPENDIX D – Miscellaneous Materials

<u>Industrial Valuation Guidelines</u>
<u>Personal Property Valuation Guidelines</u>
<u>Electronic Filing of Personal Property Listing</u>